

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

[700300] Disclosure of general information about company

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|--|---|
| Name of company | DREAMPLUG TECHNOLOGIES PRIVATE LIMITED | |
| Corporate identity number | U93090MH2018PTC308253 | |
| Permanent account number of entity | AAGCD6555Q | |
| Address of registered office of company | 404, Uphar II CHS Ltd, Plot No.5 BHD, Sanjeeva ENCL 7 Bunglows, Near Juhu Circle, Mumbai, Maharashtra, 400061, India | |
| Type of industry | Commercial and Industrial | |
| Registration date | 19/04/2018 | |
| Category/sub-category of company | Company limited by Shares / Non-govt Company | |
| Whether company is listed company | No | |
| Date of board meeting when final accounts were approved | 08/11/2021 | |
| Period covered by financial statements | 12 Months | 12 Months |
| Date of start of reporting period | 01/04/2020 | 01/04/2019 |
| Date of end of reporting period | 31/03/2021 | 31/03/2020 |
| Nature of report standalone consolidated | Standalone | |
| Content of report | Financial Statements | |
| Description of presentation currency | INR | |
| Level of rounding used in financial statements | Millions | |
| Type of cash flow statement | Indirect Method | |
| Whether company is maintaining books of account and other relevant books and papers in electronic form | Yes | |
| Complete postal address of place of maintenance of computer servers (storing accounting data) | 404, Uphar II CHS Ltd, Plot No.5 BHD, Sanjeeva ENCL 7 Bunglows, Near Juhu Circle, Mumbai, Maharashtra, 400061, India | |
| Name of city of place of maintenance of computer servers (storing accounting data) | Mumbai | |
| Name of state/ union territory of place of maintenance of computer servers (storing accounting data) | Maharashtra | |
| Pin code of place of maintenance of computer servers (storing accounting data) | 400061 | |
| Name of district of place of maintenance of computer servers (storing accounting data) | Mumbai | |
| ISO country code of place of maintenance of computer servers (storing accounting data) | IND | |
| Name of country of place of maintenance of computer servers (storing accounting data) | India | |
| Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data) | +91-9967955286 | |

Disclosure of principal product or services [Table]

..(1)

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

| Types of principal product or services [Axis] | Service |
|---|---|
| | 01/04/2020 to 31/03/2021 |
| Disclosure of general information about company [Abstract] | |
| Disclosure of principal product or services [Abstract] | |
| Disclosure of principal product or services [LineItems] | |
| Product or service category (ITC 4 digit) code | 9983 |
| Description of product or service category | Financial and related services |
| Turnover of product or service category | 886.01 |
| Highest turnover contributing product or service (ITC 8 digit) code | 99831429 |
| Description of product or service | Other services auxiliary to financial services n.e.c. |
| Turnover of highest contributing product or service | 886.01 |

[700600] Disclosures - Directors report**Disclosures relating to employee stock option scheme [Table]**

..(1)

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

| Categories of employee stock option scheme [Axis] | ESOP |
|---|---|
| | 01/04/2020 to 31/03/2021 |
| Disclosures relating to employee stock option scheme [Abstract] | |
| Disclosures relating to employee stock option scheme [Line items] | |
| Options granted | 37,490 |
| Options vested | 19,117 |
| Options exercised | 0 |
| Total number of shares arising as result of exercise of option | [shares] 0 |
| Options lapsed | (A) 7,436 |
| Exercise price | [INR/shares] 10 |
| Variation of terms of options | NA |
| Money realised by exercise of options | 0 |
| Total number of options in force | 97,998 |

Footnotes

(A) Options lapsed (forfeited) and surrendered

Details of directors signing board report [Table]

..(1)

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

| Directors signing board report [Axis] | Sign1 | Sign2 |
|---|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Details of signatories of board report [Abstract] | | |
| Details of directors signing board report [LineItems] | | |
| Name of director signing board report [Abstract] | | |
| First name of director | KUNAL | ROHAN |
| Middle name of director | NARESH | NARESH |
| Last name of director | SHAH | SHAH |
| Designation of director | Director | Director |
| Director identification number of director | 01653176 | 07878167 |
| Date of signing board report | 08/11/2021 | 08/11/2021 |

Details of principal business activities contributing 10% or more of total turnover of company [Table]**..(1)**

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

| Principal business activities of company [Axis] | Product/service 1 [Member] |
|---|--|
| | 01/04/2020 to 31/03/2021 |
| Details of principal business activities contributing 10% or more of total turnover of company [Abstract] | |
| Details of principal business activities contributing 10% or more of total turnover of company [LineItems] | |
| Name of main product/service | Other information technology and computer service activities n.e.c. |
| Description of main product/service | Other information technology and computer service activities n.e.c. |
| NIC code of product/service | 62099 |
| Percentage to total turnover of company | 100.00% |

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

| | 01/04/2020 to 31/03/2021 |
|---|---|
| Disclosure in board of directors report explanatory [TextBlock] | Textual information (1) [See below] |
| Description of state of companies affair | Textual information (2) [See below] |
| Disclosure relating to amounts if any which is proposed to carry to any reserves | Your Company has not transferred any amount to the general reserves during the period under the review. |
| Disclosures relating to amount recommended to be paid as dividend | During the the period under the review, the Directors have not recommended/ declared any dividend. |
| Details regarding energy conservation | As per below |
| Steps taken or impact on conservation of energy [Text block] | Textual information (3) [See below] |
| Steps taken by the company for utilising alternate sources of energy [Text block] | N o t Applicable |
| Capital investment on energy conservation equipments | (A) 0 |
| Details regarding technology absorption | As per below |
| Efforts made towards technology absorption [Text block] | Y o u r C o m p a n y is active in absorbing technology. |
| Benefits derived regarding technology absorption | Not Applicable |
| Expenditure incurred on research and development | 0 |
| Details regarding foreign exchange earnings and outgo | Expenses - Rs.89,530,529 (PY - Rs.60,178,680) and Income - Rs.19,139,759 (PY - Nil) |
| Disclosures in director's responsibility statement | As pr Board's Report |
| Details of material changes and commitment occurred during period affecting financial position of company | Textual information (4) [See below] |
| Particulars of loans guarantee investment under section 186 [TextBlock] | Textual information (5) [See below] |
| Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock] | Textual information (6) [See below] |
| Details of contracts/arrangements/transactions not at arm's length basis [Abstract] | |
| Whether there are contracts/arrangements/transactions not at arm's length basis | No |
| Details of material contracts/arrangements/transactions at arm's length basis [Abstract] | |
| Whether there are material contracts/arrangements/transactions at arm's length basis | No |
| Date of board of directors' meeting in which board's report referred to under section 134 was approved | 08/11/2021 |
| Disclosure of extract of annual return as provided under section 92(3) [TextBlock] | Textual information (7) [See below] |
| Details of principal business activities contributing 10% or more of total turnover of company [Abstract] | |
| Particulars of holding, subsidiary and associate companies [Abstract] | |
| Name of company | DREAMPLUG TECHNOLOGIES PRIVATE LIMITED |
| Details of shareholding pattern of top 10 shareholders [Abstract] | |
| Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock] | - |
| Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock] | - |
| Disclosure of statement on development and implementation of risk management policy [TextBlock] | Textual information (8) [See below] |
| Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock] | Textual information (9) [See below] |
| Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock] | |
| Disclosure of financial summary or highlights [TextBlock] | Textual information (10) [See below] |

| | |
|--|--|
| Disclosure of change in nature of business [TextBlock] | There is no change in the nature of the business of your Company during the period under review. |
| Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock] | Textual information (11) [See below] |
| Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock] | Textual information (12) [See below] |
| Details relating to deposits covered under chapter v of companies act [TextBlock] | Textual information (13) [See below] |
| Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock] | - |
| Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock] | No material orders have been passed by Regulator or any Court or any Tribunal which can impact the going concern status and your Company's operations in future. |
| Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock] | Textual information (14) [See below] |
| Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock] | - |
| Details of remuneration of director or managerial personnel [Abstract] | |
| Disclosure regarding issue of sweat equity shares [TextBlock] | Textual information (15) [See below] |
| Disclosure of voting rights not exercised directly by employees [TextBlock] | Textual information (16) [See below] |
| Disclosure of details of establishment of vigil mechanism [TextBlock] | Textual information (17) [See below] |
| Disclosure of report concerns about unethical behaviour, actual or suspected fraud or violation of company's code of conduct or ethics policy [TextBlock] | Under section 143(12) of the Act, the Statutory Auditors have not reported any incident of fraud during the period under review. |
| Disclosures relating to employee stock option scheme explanatory [TextBlock] | Textual information (18) [See below] |
| Disclosures relating to employee stock option scheme [Abstract] | |
| Number of meetings of board | 8 |
| Details of signatories of board report [Abstract] | |
| Name of director signing board report [Abstract] | |

Footnotes

(A) As cost of energy consumed forms a small part of the overall costs of the Company, the Company has not made any capital investment in utilizing alternate energy sources.

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

BOARD'S REPORT

To
The Members,
Dreamplug Technologies Private Limited (the "Company")

The Directors are pleased to present the 3rd Annual Report and audited financial statements for the period ended March 31, 2021.

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

| Particulars | Details for FY ended March 31, 2021 (Amount in INR (million)) | Details for FY ended March 31, 2020 (Amount in INR (million)) |
|---|--|--|
| Total Income | 955.33 | 181.46 |
| Less: Expenditure (before depreciation, interest and tax) | 6,100.46 | 3,748.07 |
| Net Profit for the year (before depreciation, interest and tax) | (5,145.13) | (3,566.61) |
| Less: Depreciation | 66.54 | 26.47 |
| Less: Interest | 27.07 | 18.03 |
| Net Profit Before Tax for the year | (5,238.74) | (3,611.11) |
| Less: Provision for Tax | - | - |
| Add/(Less): - Prior Period Adjustments | (4.07) | 3.08 |
| Net Profit/(Net loss) after Tax for the year | (5,242.81) | (3,608.03) |

B) Changes in Share Capital of the Company:

During the year under review and from the completion of the year under review until the date of this report, your Company has allotted, in aggregate, 5,24,331 (Five Lakhs Twenty Four Thousand Three Hundred and Thirty One) preference shares and added INR 5,24,33,100 (Indian Rupees Five Crores Twenty Four Lakhs Thirty Three Thousand and One Hundred only) to its total paid up share capital, through preferential allotment by way of private placement. The details of the said allotments are provided in point no. 14 hereunder.

2. State of Company's affair:

Your Company has invested in the development and functioning of application 'CRED' and is collaborating with various entities to enable its customers to avail discounts/offers through the CRED app. During the year under review, although the Company reports a loss of INR 5,242.81 million, it has increased its income from INR 181.46 million to INR 955.33 million. In view of the meteoric surge in the topline, the Management is confident that the Company is well on course to achieve its objective of being a dominant player in the fintech sector and is also continuously taking efforts to have a profitable track record, while it aims at achieving growth and expansion. During the year under review, your Company also incorporated 1 (one) wholly owned subsidiary by the name of Dreamplug PayTech Solutions Private Limited to venture into payment aggregator business. This is in line with the overall objective of the Company of being a full stack service provider in the fintech space.

Covid-19 spread across the globe and India during FY 20-21 and had an impact on economic activity in India. Government of India took a series of measures to contain spread of virus which led to limits on economic activity and the offices of your Company remaining closed for substantial period of time in FY 20-21. The Company took a series of measures to assist its employees (some of whom also contracted the virus) including provision of additional support for Covid-19 related expenses. Like the greater economy, the pandemic coupled with the lockdown measures had a bearing on the performance of the Company. While Covid-19 cases have declined, it is not yet eradicated and India saw a second wave of Covid-19 after FY 20-21. The impact assessment of Covid -19 is a continuing process given the uncertainties associated with its nature and duration. The Company will continue to monitor any material changes to the future economic conditions and demand for the Company's services. The Board is also pleased to report that the Company organised a number of vaccination drives for its employees as well as their families and most of the employees are now fully vaccinated.

The Board is pleased to report that despite Company's offices remaining closed for a substantial period of time, the Company and its employees adapted quickly and enthusiastically to the work-from-home paradigm and productivity did not suffer. During FY20-21, Company managed to launch or substantially grow a number of new products including CRED Max, CRED Cash and CRED Travel as well as lay groundwork for CRED Mint and other products coming up in the future. The Company was one of the sponsors for the 13th edition of the Indian Premier League tournament which took place in FY 20-21. Company's advertising campaigns were well received by the audiences and the Company saw a surge of users downloading and using the CRED App during the period when Indian Premier League was held.

3. Annual Return:

In accordance with sections 92(3) of the Companies Act, 2013 ("Act"), read with rules framed thereunder, the Annual Return has to be uploaded on the web-site of the Company, if any, and weblink thereof has to be provided in the Board's Report. Since your Company does not have a website as yet, the Annual Return will be filed with Registrar of Companies, after the ensuing annual general of the Company and the same will be uploaded as and when the Company has a functional website.

4. Number of meetings of the Board of Directors:

The Directors of your Company met 8 (eight) times during the period under review. The intervening gap between 2 (two) meetings was exceeding 120 (one hundred and twenty) days, i.e. the meetings held on March 19, 2020 and September 14, 2020. However, the same was well in compliance with MCA's general circular no. 11/2020 dated March 24, 2020, allowing board meetings to be held with an extension of further 60 (sixty) days over and above 120 (one hundred and twenty) days.

During the year under review, Board meetings were held on 14.09.2020, 05.12.2020, 26.12.2020, 16.01.2021, 29.01.2021, 05.03.2021, 08.03.2021 and 31.03.2021.

| Name of the Directors | Entitled | Attended |
|-----------------------|----------|----------|
| Kunal Naresh Shah | 8 | 8 |
| Rohan Naresh Shah | 8 | 8 |
| Sandeep Tandon | 8 | 1 |
| Meyer Malka | 8 | 1 |

Further, during the period under review, 3 (three) General Meetings (GM) were held, of which 2 (two) were extraordinary general meetings

held on 02.02.2021 and 10.03.2021 while the annual general meeting was held on 29.12.2020.

5. Directors and Key Managerial Personnel:

The following are the Directors and Key Managerial Personnel of your Company as on 31.03.2021:

| Sr. No | Name of the Directors/Key Managerial Personnel | Designation | Date of Appointment | Date of Cessation |
|--------|--|-------------------|---------------------|-------------------|
| 1. | Kunal Naresh Shah (DIN: 01653176) | Director | 19/04/2018 | - |
| 2. | Rohan Naresh Shah (DIN: 07878167) | Director | 19/04/2018 | - |
| 3. | Sandeep Tandon (DIN: 00054553) | Nominee Director | 19/11/2018 | - |
| 4. | Meyer Malka (DIN: 08277445) | Director | 22/02/2019 | - |
| 5. | Priti Manyal (PAN: BBSPM1801K) | Company Secretary | 20/06/2019 | - |

6. Directors' Responsibility Statement:

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

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

7. Statutory Auditors & Auditor's Report:

At the annual general meeting ("AGM") of your Company held on December 27, 2019, M/s. Deloitte Haskins & Sells LLP, Chartered Accountants (Firm registration number 008072S), were appointed as Statutory Auditors of your Company, to hold office till the conclusion of 6th AGM of the Company, subject to ratification by the members at every AGM. Accordingly, ratification of Statutory Auditors is proposed in this AGM.

There are no qualifications, reservations or adverse remarks made by the Statutory Auditors, in their report for the period ended March 31, 2021.

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

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

During the period under the review, your Company has not granted any loans or guarantees, or made any investments as specified and requiring compliance under section 186 of the Act.

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

There were no contracts or arrangements with related parties of the nature specified under section 188 (1) of the Act. However, details of related party transactions as per the relevant accounting standards are set out in note no. 30 of the financials.

10. Transfer to any reserves:

Your Company has not transferred any amount to the general reserves during the period under the review.

11. Dividend:

During the the period under the review, the Directors have not recommended/declared any dividend.

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

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

However, your Company has transferred its payment aggregation business to Dreamplug PayTech Solutions Private Limited ("DPSPL"), pursuant to requisite investor approvals received and to adhere to the applicable regulations of the Reserve Bank of India to pursue the payment aggregation activities. DPSPL will pursue payment aggregation subject to approval from Reserve Bank of India.

13. Change in Accounting Policy to IND-AS

Your Company has adopted Indian Accounting Standards notified under The Companies (Indian Accounting Standard) Rules, 2015 as amended for financial year 2020-21, while the Company since inception followed the Companies (Accounting Standards) Rules, 2006 ("GAAP"). Accordingly, following changes were considered while preparing the financial statements for the year under review.

1. Under the previous GAAP, for all the operating leases, lease rentals were expensed as an operating expense during the year. Under Ind AS, the Company recognises right-of-use asset and related lease liability in connection with all the existing leases except for those identified as having a remaining lease term of less than 12 (twelve) months from the date of initial application. Interest on the lease liability has to be accrued over the period of lease and right-of-use assets has to be depreciated over the remaining life of the lease.

2. Under previous GAAP, interest free security deposits given for lease are recognized at the disbursement amount however under Ind AS, security deposits is recognized at the fair value on the date of disbursement. Interest on the security deposits have been accrued over the lease term and right-of-use assets have been amortised over the lease term.

3. Under previous GAAP, actuarial gains and losses were recognised in the Statement of profit and loss as there was no concept of Other Comprehensive Income ('OCI'). Under Ind AS, specified items of income, expense, gains, or losses are required to be presented in OCI. Accordingly, the actuarial gains and losses arising from remeasurement of the net defined benefit liability / asset is recognised in OCI under Ind AS. Consequently, the tax effect of the same has also been recognised in OCI under Ind AS.

14. Share Capital:

Your Directors' state the following changes in the share capital during the period under review:

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

b. During the year under review, your Company has made the following allotments

| Sr. No. | Date of allotment | Name of the Allottee | Nature of Allotment | Nature of shares | Number of shares | Price (INR per share) |
|---------|-------------------|-----------------------------|--|--|------------------|-----------------------|
| 1. | January 29, 2021 | SCI Investments V | Preferential allotment by way of private placement | Series C cumulative compulsorily convertible preference shares | 16,747 | 23,791.52 |
| 2. | | Ribbit Capital Mauritius IV | | | 16,747 | |
| 3. | | Internet Fund V Pte. Ltd. | | | 41,469 | |
| 4. | | GC DP Ventures Limited | | | 7,975 | |
| 5. | | Sofina Ventures SA | | | 23,924 | |
| 6. | | Coatue PE Asia 40 LLC | | | 30,304 | |
| 7. | | STAK3 International LLC | | | 6,380 | |
| 8. | | DST ASIA VII | | | 1,08,759 | |

c. From the completion of the year under review until your Company has made the following allotments:

| Sr. No. | Date of allotment | Name of the Allottee | Nature of Allotment | Nature of shares | Number of shares | Price (INR per share) |
|---------|-------------------|--|---------------------|--|------------------|-----------------------|
| 1. | May 12, 2021 | DST Asia VII | | Series D cumulative compulsorily convertible preference shares | 37,957 | 57,285 |
| 2. | | Greenoaks Capital Opportunities Fund II LP | | | 3,796 | |
| 3. | | Internet Fund V Pte. Ltd. | | | 25,305 | |
| 4. | | DF International Private Partners | | | 2,530 | |

| | | | | | | |
|----|--|----------------------------------|--|--|--------|--|
| 5. | | Ru-Net Enterprises Limited | | | 18,979 | |
| 6. | | Sofina Ventures SA | | | 18,979 | |
| 7. | | Coatue PE Asia 50 LLC | | | 75,914 | |
| 8. | | Alpha Wave Ventures LP | | | 75,914 | |
| 9. | | Grace Software Holdings II, L.P. | | | 12,652 | |

d. Your Company has not issued any equity shares under Employees Stock Option Scheme during the period under review and hence no information as per provisions of Section 62(1)(b) of the Act read with Rule 12(9) of the Companies (Share Capital and Debentures) Rules, 2014 is furnished. However, the options were issued under the CRED Employee Share Option Plan, during the period under review:

| Particulars | CRED ESOP 2019 |
|--|--|
| Options granted | 37,490 |
| Options vested | 19,117 |
| Options exercised | Nil |
| Total number of shares arising as a result of exercise of option | Nil |
| Options lapsed (forfeited) | 7,436 |
| Exercise price | INR 10 |
| Variation of terms of options | NA |
| Money realized by exercise of options | Nil |
| Amount of options settled by the Company during the year | Nil |
| Total number of options in force | 97,998 |
| Details of options granted to: | a) There were no options granted to key managerial |

| | |
|--|--|
| a) key managerial personnel; | personnel of the Company |
| b) any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year. | b) There was one employee who got stock options equivalent to 5% or more of the total stock options granted during the period under review |

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

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

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

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

A) Conservation of energy.

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

Your Company is not engaged in manufacturing activities and its operations are not energy intensive. However, as a responsible corporate citizen, your Company adopts energy conservation efforts across its office premises including -

- Optimising use of air conditioners by preventing cool air leakage and by turning off the air conditioning systems on weekends and when offices are not in use;

- Use of energy efficient LCD / LED computer monitors and lighting;

- Turning off lights and elevators when premises are not in use;

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

Not Applicable

The capital investment on energy conservation equipment's: As cost of energy consumed forms a small part of the overall costs of the Company, the Company has not made any capital investment in utilizing alternate energy sources.

B) Technology absorption.

i) The efforts made towards technology absorption:

Your Company is active in absorbing technology.

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

Not Applicable

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

Not Applicable

iv) The expenditure incurred on Research and Development.

Not Applicable

C) Foreign exchange earnings and outgo.

Not Applicable

| Particulars | Current Year (2020-21) (INR) | Previous Year (2019-2020) (INR) |
|-------------|------------------------------|---------------------------------|
| Expenses | 89,530,529 | 60,178,680 |
| Income | 19,139,759 | NIL |

16. Risk management policy:

Your Company has a risk management framework in place to identify, assess and address risks affecting the performance of your Company. There is a mechanism in place mechanism to inform the Directors about risk assessment and minimization procedures whenever necessary and to facilitate periodical review to ensure that executive management controls risk. Risk mitigation continues to be a key focus of the management of your Company. Wherever practicable, the Company has also insured itself against major risks by procuring appropriate insurance policies.

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

- Your Company relies on systems including information technology systems to manage its business processes and reporting and their failure could adversely affect its operations.

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

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

17. Corporate Social Responsibility ("CSR"):

During the year under review, the Company has adopted a CSR Policy, pursuant to the applicability of provisions of section 135 of the Act to the Company, after having crossed the networth of INR 500,00,00,000 (Indian Rupees Five Hundred Crores only) as on March 31, 2020. While the Company has adopted the CSR Policy and identified the Board thereof to ensure adherence to the said Policy and the provisions of the Act, the provisions of the Act relating to the constitution of the CSR committee continue to not be applicable to the Company.

Your Company is also not required to spend towards any CSR activities as per the provisions of the Act as the Company has historically and in the year under review not posted any net profit.

18. Vigil Mechanism Policy:

Pursuant to the provisions of section 177 of the Act read along with the rules framed thereunder, the Board of Directors ("Board") of the Company has adopted a Vigil Mechanism Policy for its directors and employees to report their genuine concerns or grievances to a director designated by the Board. The Board has designated Mr. Kunal Shah - Director of the Company to be designated as a director to whom grievances can be communicated. The Board is pleased to inform that there were no whistle-blower complaints or grievances reported to the Board under the Vigil Mechanism during FY 2020-21.

19. Change in nature of business, if any:

There is no change in the nature of the business of your Company during the period under review.

20. Details of subsidiary/joint ventures/associate companies:

Your Company has incorporated 1 (one) wholly-owned subsidiary during the period under review, viz. Dreamplug PayTech Solutions Private Limited. Your Company has no joint ventures/associate during the period under review. Your Company is also not a subsidiary or an associate of any other company. The Company, as on March 31, 2021, now has 3 (three) wholly owned subsidiaries, viz. Dreamplug Advisory Solutions Private Limited, Dreamplug AA Tech Solutions Private Limited and Dreamplug PayTech Solutions Private Limited, out of which Dreamplug PayTech Solutions Private Limited is yet to commence operations as on March 31, 2021.

Form AoC-1 pursuant to first proviso to sub-section (3) of Section 129 of the Act read with Rule 5 of the Companies (Accounts) Rules, 2014, has been provided as Annexure - I.

In your Company, foreign investors hold more than 50% (fifty percent) of the share capital thereof. By virtue of this, your Company qualifies as a foreign owned or controlled entity. Therefore, any investment by your Company into any other entity would also require compliance with the provisions of the Foreign Exchange Management Act, 1999 and rules and regulations made thereunder ("FEMA Regulations") pertinent to downstream investments.

The investments made by your Company in its wholly-owned subsidiaries until date, qualify as downstream investments and your Company is compliant with the FEMA Regulations in this regard.

Your Company, after the review period, has acquired 100% (One Hundred percent) control of 'Hip Bar Private Limited' ("HBPL"), a company, inter-alia, operating pre-paid instruments and wallets, and as on the date of this report, HBPL is the wholly owned subsidiary of your Company.

21. Deposits:

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

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

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

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

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

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

24. Disclosure on maintenance of Cost Records:

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

25. Disclosure under The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and internal complaints committee constituted thereunder:

Your Company has complied with the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and has constituted an Internal Complaints Committee for speedy and effective redressal of sexual harassment complaints in your Company.

Your Company is committed to prevention of sexual harassment at the workplace. All employees joining the Company receive comprehensive training on prevention of sexual harassment at the workplace. The processes adopted by the Internal Complaints Committee ensure complete anonymity and confidentiality of information.

The Board is pleased to inform that there were no complaints pertaining to sexual harassment were received / pending during the review period.

26. Compliance with Secretarial Standards:

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

27. Green initiatives:

Electronic copies of the Annual Report for the period under review and the Notice of the 3rd Annual General Meeting are sent to all members whose email addresses are registered with the Company. For members who have not registered their email addresses, physical copies are sent in the permitted mode.

28. Acknowledgements:

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

For and on behalf of the Board
Dreamplug Technologies Private Limited

| | | | |
|----------------------------|------------------------------------|----------------------------|------------------------------------|
| | Sd/- | | Sd/- |
| Name Designation DIN | Kunal Shah Director 01653176 | Name Designation DIN | Rohan Shah Director 07878167 |

Date: November 08, 2021
Place: Bangalore

Annexure 1

Statement containing salient features of the financial statement of subsidiaries/ associate companies/ joint ventures

Part "A": Subsidiaries

| Name of the subsidiary | Dreamplug Advisory Solutions Private Limited | Dreamplug AA Tech Solutions Private Limited |
|--|--|---|
| | (Amount in INR) | (Amount in INR) |
| 1. Reporting period for the subsidiary concerned, if different from the holding company's reporting period | 07/01/2020 - 31/03/2021 | 15/01/2020 - 31/03/2021 |
| 2. Reporting currency | Indian Rupees | Indian Rupees |
| | | |

| | | |
|----------------------------------|---------------|-----------------|
| 3. Share capital (Rs.) | INR 25,00,000 | INR 2,00,00,000 |
| 4. Reserves & surplus | (INR 3,135) | INR 166,769 |
| 5. Total assets | INR 25,66,865 | INR 2,03,27,187 |
| 6. Total Liabilities | INR 25,66,865 | INR 2,03,27,187 |
| 7. Investments | NIL | NIL |
| 8. Turnover | NIL | NIL |
| 9. Profit/(Loss) before taxation | (INR 3,135) | INR 2,25,364 |
| 10. Provision for taxation | NIL | INR 58,595 |
| 11. Profit/(Loss) after taxation | (INR 3,135) | INR 1,66,769 |
| 12. Proposed Dividend | NIL | NIL |
| 13. % of shareholding | 100 | 100 |

The following information shall be furnished:-

1. Names of subsidiaries which are yet to commence operations -

(i) Dreamplug Advisory Solutions Private Limited

(ii) Dreamplug AA Tech Solutions Private Limited and

(iii) Dreamplug PayTech Solutions Private Limited

2. Names of subsidiaries which have been liquidated or sold during the year- None

Part "B": Associates and Joint Ventures - Not Applicable.

For and on behalf of the Board
Dreamplug Technologies Private Limited

| | | | |
|------|------------|------|------------|
| | Sd/- | | Sd/- |
| Name | Kunal Shah | Name | Rohan Shah |

| | | | |
|--------------------|----------------------|--------------------|----------------------|
| Designation DIN | Director 01653176 | Designation DIN | Director 07878167 |
|--------------------|----------------------|--------------------|----------------------|

Date: November 08, 2021

Place: Bangalore

Textual information (2)

Description of state of companies affair

Your Company has invested in the development and functioning of application 'CRED' and is collaborating with various entities to enable its customers to avail discounts/offers through the CRED app. During the year under review, although the Company reports a loss of INR 5,242.81 million, it has increased its income from INR 181.46 million to INR 955.33 million. In view of the meteoric surge in the topline, the Management is confident that the Company is well on course to achieve its objective of being a dominant player in the fintech sector and is also continuously taking efforts to have a profitable track record, while it aims at achieving growth and expansion. During the year under review, your Company also incorporated 1 (one) wholly owned subsidiary by the name of Dreamplug PayTech Solutions Private Limited to venture into payment aggregator business. This is in line with the overall objective of the Company of being a full stack service provider in the fintech space. Covid-19 spread across the globe and India during FY 20-21 and had an impact on economic activity in India. Government of India took a series of measures to contain spread of virus which led to limits on economic activity and the offices of your Company remaining closed for substantial period of time in FY 20-21. The Company took a series of measures to assist its employees (some of whom also contracted the virus) including provision of additional support for Covid-19 related expenses. Like the greater economy, the pandemic coupled with the lockdown measures had a bearing on the performance of the Company, While Covid-19 cases have declined, it is not yet eradicated and India saw a second wave of Covid-19 after FY 20-21. The impact assessment of Covid -19 is a continuing process given the uncertainties associated with its nature and duration. The Company will continue to monitor any material changes to the future economic conditions and demand for the Company's services. The Board is also pleased to report that the Company organised a number of vaccination drives for its employees as well as their families and most of the employees are now fully vaccinated. The Board is pleased to report that despite Company's offices remaining closed for a substantial period of time, the Company and its employees adapted quickly and enthusiastically to the work-from-home paradigm and productivity did not suffer. During FY20-21, Company managed to launch or substantially grow a number of new products including CRED Max, CRED Cash and CRED Travel as well as lay groundwork for CRED Mint and other products coming up in the future. The Company was one of the sponsors for the 13th edition of the Indian Premier League tournament which took place in FY 20-21. Company's advertising campaigns were well received by the audiences and the Company saw a surge of users downloading and using the CRED App during the period when Indian Premier League was held.

Textual information (3)

Steps taken or impact on conservation of energy [Text block]

Your Company is not engaged in manufacturing activities and its operations are not energy intensive. However, as a responsible corporate citizen, your Company adopts energy conservation efforts across its office premises including -

- Optimising use of air conditioners by preventing cool air leakage and by turning off the air conditioning systems on weekends and when offices are not in use;
- Use of energy efficient LCD / LED computer monitors and lighting;
- Turning off lights and elevators when premises are not in use

Textual information (4)

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

There have been no material changes and commitments, affecting the financial position of your Company which have occurred between the end of the period to which the financial statements relate and the date of this report. However, your Company has transferred its payment aggregation business to Dreamplug PayTech Solutions Private Limited ("DPSPL"), pursuant to requisite investor approvals received and to adhere to the applicable regulations of the Reserve Bank of India to pursue the payment aggregation activities. DPSPL will pursue payment aggregation subject to approval from Reserve Bank of India.

Textual information (5)

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

During the period under the review, your Company has not granted any loans or guarantees, or made any investments as specified and requiring compliance under section 186 of the Act.

Textual information (6)

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

There were no contracts or arrangements with related parties of the nature specified under section 188 (1) of the Act. However, details of related party transactions as per the relevant accounting standards are set out in note no. 30 of the financials.

Textual information (7)

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

In accordance with sections 92(3) of the Companies Act, 2013 ("Act"), read with rules framed thereunder, the Annual Return has to be uploaded on the web-site of the Company, if any, and weblink thereof has to be provided in the Board's Report. Since your Company does not have a website as yet, the Annual Return will be filed with Registrar of Companies, after the ensuing annual general of the Company and the same will be uploaded as and when the Company has a functional website.

Textual information (8)

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

Your Company has a risk management framework in place to identify, assess and address risks affecting the performance of your Company. There is a mechanism in place mechanism to inform the Directors about risk assessment and minimization procedures whenever necessary and to facilitate periodical review to ensure that executive management controls risk. Risk mitigation continues to be a key focus of the management of your Company. Wherever practicable, the Company has also insured itself against major risks by procuring appropriate insurance policies.

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

- Your Company relies on systems including information technology systems to manage its business processes and reporting and their failure could adversely affect its operations.
- Changing laws, rules, regulations and legal uncertainties in India may adversely affect your Company's business and financial performance. There can be no assurance that the relevant Governmental authorities will not implement new regulations which may require your Company to obtain various approvals and licenses from the Government and other regulatory bodies or impose onerous requirements and conditions on its operations. However, your Company will engage services of competent professionals who have requisite experience and expertise to deal with any new regulations.
- Your Company's success depends in large part upon its management and key managerial personnel and its ability to attract, train and retain such persons.

Textual information (9)

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

During the year under review, the Company has adopted a CSR Policy, pursuant to the applicability of provisions of section 135 of the Act to the Company, after having crossed the networth of INR 500,00,00,000 (Indian Rupees Five Hundred Crores only) as on March 31, 2020. While the Company has adopted the CSR Policy and identified the Board thereof to ensure adherence to the said Policy and the provisions of the Act, the provisions of the Act relating to the constitution of the CSR committee continue to not be applicable to the Company.

Your Company is also not required to spend towards any CSR activities as per the provisions of the Act as the Company has historically and in the year under review not posted any net profit.

Textual information (10)

Disclosure of financial summary or highlights [Text Block]

Financial summary or highlights of the Company:

| Particulars | Details for FY ended March 31, 2021 (Amount in INR (million)) | Details for FY ended March 31, 2020 (Amount in INR (million)) |
|---|--|--|
| Total Income | 955.33 | 181.46 |
| Less: Expenditure (before depreciation, interest and tax) | 6,100.46 | 3,748.07 |
| Net Profit for the year (before depreciation, interest and tax) | (5,145.13) | (3,566.61) |
| Less: Depreciation | 66.54 | 26.47 |
| Less: Interest | 27.07 | 18.03 |
| Net Profit Before Tax for the year | (5,238.74) | (3,611.11) |
| Less: Provision for Tax | - | - |
| Add/(Less): - Prior Period Adjustments | (4.07) | 3.08 |
| Net Profit/(Net loss) after Tax for the year | (5,242.81) | (3,608.03) |

Textual information (11)

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

The following are the Directors and Key Managerial Personnel of your Company as on 31.03.2021:

| Sr. No | Name of the Directors/Key Managerial Personnel | Designation | Date of Appointment | Date of Cessation |
|--------|--|-------------------|---------------------|-------------------|
| 1. | Kunal Naresh Shah (DIN: 01653176) | Director | 19/04/2018 | - |
| 2. | Rohan Naresh Shah (DIN: 07878167) | Director | 19/04/2018 | - |
| 3. | Sandeep Tandon (DIN: 00054553) | Nominee Director | 19/11/2018 | - |
| 4. | Meyer Malka (DIN: 08277445) | Director | 22/02/2019 | - |
| 5. | Priti Manyal (PAN: BBSPM1801K) | Company Secretary | 20/06/2019 | - |

Textual information (12)

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

Your Company has incorporated 1 (one) wholly-owned subsidiary during the period under review, viz. Dreamplug PayTech Solutions Private Limited. Your Company has no joint ventures/associate during the period under review. Your Company is also not a subsidiary or an associate of any other company. The Company, as on March 31, 2021, now has 3 (three) wholly owned subsidiaries, viz. Dreamplug Advisory Solutions Private Limited, Dreamplug AA Tech Solutions Private Limited and Dreamplug PayTech Solutions Private Limited, out of which Dreamplug PayTech Solutions Private Limited is yet to commence operations as on March 31, 2021.

Form AoC-1 pursuant to first proviso to sub-section (3) of Section 129 of the Act read with Rule 5 of the Companies (Accounts) Rules, 2014, has been provided as Annexure - I.

In your Company, foreign investors hold more than 50% (fifty percent) of the share capital thereof. By virtue of this, your Company qualifies as a foreign owned or controlled entity. Therefore, any investment by your Company into any other entity would also require compliance with the provisions of the Foreign Exchange Management Act, 1999 and rules and regulations made thereunder ("FEMA Regulations") pertinent to downstream investments.

The investments made by your Company in its wholly-owned subsidiaries until date, qualify as downstream investments and your Company is compliant with the FEMA Regulations in this regard.

Your Company, after the review period, has acquired 100% (One Hundred percent) control of 'Hip Bar Private Limited' ("HBPL"), a company, inter-alia, operating pre-paid instruments and wallets, and as on the date of this report, HBPL is the wholly owned subsidiary of your Company.

Textual information (13)

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

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

Textual information (14)

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

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

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

Textual information (15)

Disclosure regarding issue of sweat equity shares [Text Block]

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

Textual information (16)

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

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

Textual information (17)

Disclosure of details of establishment of vigil mechanism [Text Block]

Pursuant to the provisions of section 177 of the Act read along with the rules framed thereunder, the Board of Directors ("Board") of the Company has adopted a Vigil Mechanism Policy for its directors and employees to report their genuine concerns or grievances to a director designated by the Board. The Board has designated Mr. Kunal Shah - Director of the Company to be designated as a director to whom grievances can be communicated. The Board is pleased to inform that there were no whistle-blower complaints or grievances reported to the Board under the Vigil Mechanism during FY 2020-21.

Textual information (18)

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

Your Company has not issued any equity shares under Employees Stock Option Scheme during the period under review and hence no information as per provisions of Section 62(1)(b) of the Act read with Rule 12(9) of the Companies (Share Capital and Debentures) Rules, 2014 is furnished. However, the options were issued under the CRED Employee Share Option Plan, during the period under review:

| | |
|--|---|
| Particulars | CRED ESOP 2019 |
| Options granted | 37,490 |
| Options vested | 19,117 |
| Options exercised | Nil |
| Total number of shares arising as a result of exercise of option | Nil |
| Options lapsed (forfeited) | 7,436 |
| Exercise price | INR 10 |
| Variation of terms of options | NA |
| Money realized by exercise of options | Nil |
| Amount of options settled by the Company during the year | Nil |
| Total number of options in force | 97,998 |
| Details of options granted to: a) key managerial personnel; b) any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year. | a) There were no options granted to key managerial personnel of the Company b) There was one employee who got stock options equivalent to 5% or more of the total stock options granted during the period under review |

[700500] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

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

| Directors signing financial statements [Axis] | Sign1 | Sign2 |
|---|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Details of signatories of financial statements [Abstract] | | |
| Details of directors signing financial statements [Abstract] | | |
| Details of directors signing financial statements [LineItems] | | |
| Name of director signing financial statements [Abstract] | | |
| First name of director | KUNAL | ROHAN |
| Middle name of director | NARESH | NARESH |
| Last name of director | SHAH | SHAH |
| Designation of director | Director | Director |
| Director identification number of director | 01653176 | 07878167 |
| Date of signing of financial statements by director | 08/11/2021 | 08/11/2021 |

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

| | |
|--|---|
| | 01/04/2020 to 31/03/2021 |
| Name of company secretary | PRITI HARISH MANYAL |
| Permanent account number of company secretary | BBSPM1801K |
| Date of signing of financial statements by company secretary | 08/11/2021 |

[700400] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

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

| Auditors [Axis] | Auditors |
|---|--|
| | 01/04/2020 to 31/03/2021 |
| Details regarding auditors [Abstract] | |
| Details regarding auditors [LineItems] | |
| Category of auditor | Auditors firm |
| Name of audit firm | DELOITTE HASKINS & SELLS |
| Name of auditor signing report | SATHYA PRAMOD KOUSHIK |
| Firms registration number of audit firm | 008072S |
| Membership number of auditor | 206920 |
| Address of auditors | Prestige Trade Tower, Level 19, 46, Palace Road, High Grounds, Bengaluru - 560 001, Karnataka, India |
| Permanent account number of auditor or auditor's firm | AACFD3771D |
| SRN of form ADT-1 | R29986122 |
| Date of signing audit report by auditors | 08/11/2021 |
| Date of signing of balance sheet by auditors | 08/11/2021 |

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

..(1)

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

| Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis] | Auditor's favourable remark [Member] | Clause not applicable [Member] |
|--|--|--|
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract] | | |
| Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems] | | |
| Disclosure in auditors report relating to fixed assets | As per below | |
| Disclosure relating to quantitative details of fixed assets | The Company has maintained proper records showing full particulars, including quantitative details and situation of the Property, plant and equipment. | |
| Disclosure relating to physical verification and material discrepancies of fixed assets | Textual information (19) [See below] | |
| Disclosure relating to title deeds of immovable properties | Textual information (20) [See below] | |
| Disclosure in auditors report relating to inventories | | The Company does not have any inventory and hence reporting under clause (ii) of the Order is not applicable. |
| Disclosure in auditors report relating to loans | | Textual information (21) [See below] |
| Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013 | Textual information (22) [See below] | |
| Disclosure in auditors report relating to deposits accepted | | Textual information (23) [See below] |
| Disclosure in auditors report relating to maintenance of cost records | | Having regard to the nature of the Company's activities, reporting under clause (vi) of the Order is not applicable. |
| Disclosure in auditors report relating to statutory dues [TextBlock] | Textual information (24) [See below] | |
| Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock] | Textual information (25) [See below] | |
| Disclosure relating to disputed statutory dues [TextBlock] | There are no dues which have been deposited as on March 31, 2021 on account of disputes. | |
| Disclosure in auditors report relating to default in repayment of financial dues | | Textual information (26) [See below] |
| Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised | | Textual information (27) [See below] |
| Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period | Textual information (28) [See below] | |
| Disclosure in auditors report relating to managerial remuneration | | The Company is private company and hence provisions of section 197 to the Companies Act, 2013 does not apply to the Company. |
| Disclosure in auditors report relating to Nidhi Company | | The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable. |
| Disclosure in auditors report relating to transactions with related parties | Textual information (29) [See below] | |
| Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures | Textual information (30) [See below] | |

| | | |
|---|--|--|
| Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him | | Textual information (31) [See below] |
| Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934 | | The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. |

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

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

Textual information (19)

Disclosure relating to physical verification and material discrepancies of fixed assets

The Property, plant and equipment were physically verified during the year by the Management in accordance with a regular programme of verification, which in our opinion provides for physical verification of all the Property, plant and equipment at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

Textual information (20)

Disclosure relating to title deeds of immovable properties

In respect of lease hold improvements made by the Company on buildings that have been taken on lease and disclosed as Property, plant and equipment in the financial statements, the lease agreements are in the name of the Company, where the Company is the lessee in the agreement.

Textual information (21)

Disclosure in auditors report relating to loans

The Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013 and hence reporting under clause (iii) of the Order is not applicable.

Textual information (22)

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

In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

Textual information (23)

Disclosure in auditors report relating to deposits accepted

According to the information and explanations given to us, the Company has not accepted any deposit during the year and does not have any unclaimed deposits and hence reporting under clause (v) of the Order is not applicable.

Textual information (24)

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

The Company has generally been regular in depositing undisputed statutory dues including Provident Fund, Income-tax, Goods and Services Tax, cess and other material statutory dues applicable to it to the appropriate authorities.

Textual information (25)

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

There were no undisputed amounts payable in respect of Provident Fund, Income Tax, Goods and Service Tax, Cess and other material statutory dues in arrears as at March 31, 2021 for a period of more than six months from the date they became payable.

Textual information (26)

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

The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause (viii) of the Order is not applicable.

Textual information (27)

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

The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause (ix) of the Order is not applicable.

Textual information (28)

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

To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company by its officers or employees has been noticed or reported during the year.

Textual information (29)

Disclosure in auditors report relating to transactions with related parties

The Company is a private Company and hence the provisions of section 177 of the Companies Act, 2013 are not applicable to the Company. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 188 of the Companies Act, 2013, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

Textual information (30)

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

According to the information and explanations given to us, the Company has made private placement of Compulsory Convertible Cumulative Preference share during the year under review. In respect of the above issue, we further report that: a) the requirement of Section 42 of the Companies Act, 2013, as applicable, have been complied with; and b) the amounts raised have been applied by the Company during the year for the purposes for which the funds were raised, other than temporary deployment pending application.

Textual information (31)

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

In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or directors of its subsidiaries or persons connected with them and hence provisions of section 192 of the Companies Act, 2013 are not applicable.

Textual information (32)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To The Members of Dreamplug Technologies Private Limited

Report on the Audit of the Standalone Financial Statements

Opinion

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

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2021, and its loss, total comprehensive loss, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

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

Information Other than the Financial Statements and Auditor's Report Thereon

- The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's Report along with Annexure, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

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

- In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

- If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and

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

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

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

Auditor's Responsibility for the Audit of the Standalone Financial Statements

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the standalone financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities or business activities included in the standalone financial statements of which we are the independent auditors.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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

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

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

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

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

c. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flows and Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.

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

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

f. Reporting on the adequacy of the Internal Control Over Financial Reporting of the Company and the operating effectiveness of such controls, under section 143(3)(i) of the Act is not applicable in view of the exemption available to the Company in terms of the notification no. G.S.R. 583(E) dated 13 June 2017 issued by the Ministry of Corporate Affairs, Government of India, read with general circular No. 08/2017 dated 25 July 2017.

g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the Company being a private company, section 197 of the Act related to the managerial remuneration is not applicable.

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

i. The Company does not have any pending litigations which would impact its financial position.

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

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

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

For Deloitte Haskins & Sells
Chartered Accountants
(Firm's Registration No. 008072S)

Sathya P Koushik
(Partner)
(Membership No. 206920)
(UDIN: 21206920AAAAMG8114)

Place: Bangalore
Date: November 08, 2021

ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

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

(i) In respect of its Property, plant and equipment:

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

(b) The Property, plant and equipment were physically verified during the year by the Management in accordance with a regular programme of verification, which in our opinion provides for physical verification of all the Property, plant and equipment at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) In respect of lease hold improvements made by the Company on buildings that have been taken on lease and disclosed as Property, plant and equipment in the financial statements, the lease agreements are in the name of the Company, where the Company is the lessee in the agreement.

(ii) The Company does not have any inventory and hence reporting under clause (ii) of the Order is not applicable

(iii) The Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013 and hence reporting under clause (iii) of the Order is not applicable.

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

(v) According to the information and explanations given to us, the Company has not accepted any deposit during the year and does not have any unclaimed deposits and hence reporting under clause (v) of the Order is not applicable.

(vi) Having regard to the nature of the Company's activities, reporting under clause (vi) of the Order is not applicable.

(vii) According to the information and explanations given to us, in respect of statutory dues:

(a) The Company has generally been regular in depositing undisputed statutory dues including Provident Fund, Income-tax, Goods and Services Tax, cess and other material statutory dues applicable to it to the appropriate authorities.

(b) There were no undisputed amounts payable in respect of Provident Fund, Income Tax, Goods and Service Tax, Cess and other material statutory dues in arrears as at March 31, 2021 for a period of more than six months from the date they became payable.

(c) There are no dues which have been deposited as on March 31, 2021 on account of disputes.

(viii) The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause (viii) of the Order is not applicable.

(ix) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause (ix) of the Order is not applicable.

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

(xi) The Company is private company and hence provisions of section 197 to the Companies Act, 2013 does not apply to the Company.

(xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

(xiii) The Company is a private Company and hence the provisions of section 177 of the Companies Act, 2013 are not applicable to the Company. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 188 of the Companies Act, 2013, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) According to the information and explanations given to us, the Company has made private placement of Compulsory Convertible Cumulative Preference share during the year under review.

In respect of the above issue, we further report that:

a) the requirement of Section 42 of the Companies Act, 2013, as applicable, have been complied with; and

b) the amounts raised have been applied by the Company during the year for the purposes for which the funds were raised, other than temporary deployment pending application.

(xv) In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or directors of its subsidiaries or persons connected with them and hence provisions of section 192 of the Companies Act, 2013 are not applicable.

(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For DELOITTE HASKINS & SELLS
Chartered Accountants
(Firm's Registration No. 008072S)

Sathya P Koushik
Partner
(Membership No. 206920)
UDIN: 21206920AAAAMG8114

Place: Bengaluru
Date: November 08, 2021

[700700] Disclosures - Secretarial audit report

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

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

[110000] Balance sheet

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

| | 31/03/2021 | 31/03/2020 | 31/03/2019 |
|--|--------------|------------|------------|
| Balance sheet [Abstract] | | | |
| Assets [Abstract] | | | |
| Non-current assets [Abstract] | | | |
| Property, plant and equipment | (A) 289.49 | 256.47 | 31.51 |
| Capital work-in-progress | 0 | 30.37 | 0 |
| Investment property | 0 | 0 | 0 |
| Goodwill | 0 | 0 | 0 |
| Other intangible assets | 0 | 0 | 0 |
| Non-current financial assets [Abstract] | | | |
| Non-current investments | 222.51 | 0 | 0 |
| Trade receivables, non-current | 0 | 0 | 0 |
| Loans, non-current | 0 | 0 | 0 |
| Other non-current financial assets | 21.53 | 38.71 | 3.3 |
| Total non-current financial assets | 244.04 | 38.71 | 3.3 |
| Other non-current assets | (B) 27.17 | 22.02 | 4.35 |
| Total non-current assets | 560.7 | 347.57 | 39.16 |
| Current assets [Abstract] | | | |
| Inventories | 0 | 0 | 0 |
| Current financial assets [Abstract] | | | |
| Current investments | 0 | 0 | 0 |
| Trade receivables, current | 44.42 | 4.66 | 0 |
| Cash and cash equivalents | 6,150.81 | 5,052.23 | 670.95 |
| Loans, current | 0 | 0 | 0 |
| Other current financial assets | 1,547.23 | 1,224.13 | 876.93 |
| Total current financial assets | 7,742.46 | 6,281.02 | 1,547.88 |
| Other current assets | 1,105.49 | 304.84 | 43.56 |
| Total current assets | 8,847.95 | 6,585.86 | 1,591.44 |
| Total assets | 9,408.65 | 6,933.43 | 1,630.6 |
| Equity and liabilities [Abstract] | | | |
| Equity [Abstract] | | | |
| Equity attributable to owners of parent [Abstract] | | | |
| Equity share capital | 189 | 163.77 | 101.15 |
| Other equity | (C) 7,091.77 | 6,004.19 | 1,126.16 |
| Total equity attributable to owners of parent | 7,280.77 | 6,167.96 | 1,227.31 |
| Non controlling interest | 0 | 0 | 0 |
| Total equity | 7,280.77 | 6,167.96 | 1,227.31 |
| Liabilities [Abstract] | | | |
| Non-current liabilities [Abstract] | | | |
| Non-current financial liabilities [Abstract] | | | |
| Borrowings, non-current | 0 | 0 | 0 |
| Other non-current financial liabilities | (D) 130 | 176.41 | 10.58 |
| Total non-current financial liabilities | 130 | 176.41 | 10.58 |
| Provisions, non-current | 30.08 | 7.68 | 4.65 |
| Total non-current liabilities | 160.08 | 184.09 | 15.23 |
| Current liabilities [Abstract] | | | |
| Current financial liabilities [Abstract] | | | |
| Borrowings, current | 0 | 0 | 0 |
| Trade payables, current | (E) 348.7 | 202.3 | 55.94 |
| Other current financial liabilities | 1,570.58 | 352.52 | 327.69 |
| Total current financial liabilities | 1,919.28 | 554.82 | 383.63 |
| Other current liabilities | 48.49 | 26.55 | 4.42 |
| Provisions, current | 0.03 | 0.01 | 0.01 |
| Total current liabilities | 1,967.8 | 581.38 | 388.06 |
| Total liabilities | 2,127.88 | 765.47 | 403.29 |
| Total equity and liabilities | 9,408.65 | 6,933.43 | 1,630.6 |

Footnotes

- (A) Including Right-of-use assets Rs. 158.12 Mn (March 31, 2020: Rs. 218.25 Mn and April 01, 2019: Rs. 16.86 Mn)
- (B) Income tax assets (net) and Other non-current assets
- (C) Other equity and Share application money
- (D) Lease liabilities
- (E) Trade payables [Total outstanding dues of micro enterprises and small enterprises Rs. 0.58 Mn (March 31, 2020: Rs. 5.09 Mn and April 01, 2019: Rs.0.22 Mn) and Total outstanding dues of creditors other than micro enterprises and small enterprises Rs. 348.12 Mn (March 31, 2020: Rs. 197.21 Mn and April 01, 2019: Rs.55.72 Mn)]

[210000] Statement of profit and loss**Earnings per share [Table]****..(1)**

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

| Classes of equity share capital [Axis] | Equity shares [Member] | | Equity shares 1 [Member] | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Statement of profit and loss [Abstract] | | | | |
| Earnings per share [Abstract] | | | | |
| Earnings per share [Line items] | | | | |
| Basic earnings per share [Abstract] | | | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] -13,096.85 | [INR/shares] -9,027.78 | [INR/shares] -13,096.85 | [INR/shares] -9,027.78 |
| Basic earnings (loss) per share from discontinued operations | [INR/shares] 0 | [INR/shares] 0 | [INR/shares] 0 | [INR/shares] 0 |
| Total basic earnings (loss) per share | [INR/shares] -13,096.85 | [INR/shares] -9,027.78 | [INR/shares] -13,096.85 | [INR/shares] -9,027.78 |
| Diluted earnings per share [Abstract] | | | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] -13,096.85 | [INR/shares] -9,027.78 | [INR/shares] -13,096.85 | [INR/shares] -9,027.78 |
| Diluted earnings (loss) per share from discontinued operations | [INR/shares] 0 | [INR/shares] 0 | [INR/shares] 0 | [INR/shares] 0 |
| Total diluted earnings (loss) per share | [INR/shares] -13,096.85 | [INR/shares] -9,027.78 | [INR/shares] -13,096.85 | [INR/shares] -9,027.78 |

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|--------------------------------|--------------------------------|
| Statement of profit and loss [Abstract] | | |
| Income [Abstract] | | |
| Revenue from operations | 886.01 | 5.21 |
| Other income | 69.32 | 176.25 |
| Total income | 955.33 | 181.46 |
| Expenses [Abstract] | | |
| Cost of materials consumed | 0 | 0 |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0 | 0 |
| Employee benefit expense | 1,347.25 | 728.22 |
| Finance costs | 27.07 | 18.03 |
| Depreciation, depletion and amortisation expense | 66.54 | 26.47 |
| Other expenses | (A) 4,753.21 | 3,019.85 |
| Total expenses | 6,194.07 | 3,792.57 |
| Profit before exceptional items and tax | -5,238.74 | -3,611.11 |
| Exceptional items before tax | 0 | 0 |
| Total profit before tax | -5,238.74 | -3,611.11 |
| Tax expense [Abstract] | | |
| Current tax | 0 | 0 |
| Deferred tax | 0 | 0 |
| Total tax expense | 0 | 0 |
| Total profit (loss) for period from continuing operations | -5,238.74 | -3,611.11 |
| Total profit (loss) for period | -5,238.74 | -3,611.11 |
| Comprehensive income OCI components presented net of tax [Abstract] | | |
| Whether company has other comprehensive income OCI components presented net of tax | Yes | Yes |
| Other comprehensive income net of tax [Abstract] | | |
| Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract] | | |
| Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans | -4.07 | 3.08 |
| Total other comprehensive income that will not be reclassified to profit or loss, net of tax | -4.07 | 3.08 |
| 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 | -4.07 | 3.08 |
| Total comprehensive income | -5,242.81 | -3,608.03 |
| 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 | -4.07 | 3.08 |
| Total comprehensive income | -5,242.81 | -3,608.03 |
| Earnings per share explanatory [TextBlock] | | |
| Earnings per share [Abstract] | | |
| Basic earnings per share [Abstract] | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] -13,096.85 | [INR/shares] -9,027.78 |
| Basic earnings (loss) per share from discontinued operations | [INR/shares] 0 | [INR/shares] 0 |
| Total basic earnings (loss) per share | [INR/shares] -13,096.85 | [INR/shares] -9,027.78 |
| Diluted earnings per share [Abstract] | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] -13,096.85 | [INR/shares] -9,027.78 |
| Diluted earnings (loss) per share from discontinued operations | [INR/shares] 0 | [INR/shares] 0 |
| Total diluted earnings (loss) per share | [INR/shares] -13,096.85 | [INR/shares] -9,027.78 |

Footnotes

(A) Payment processing charges and other direct costs & Other expenses

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

..(1)

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

| Components of equity [Axis] | Equity [Member] | | | Equity attributable to the equity holders of the parent [Member] |
|---|--------------------------|--------------------------|------------|--|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | -5,238.74 | -3,611.11 | | -5,238.74 |
| Changes in comprehensive income components | -4.07 | 3.08 | | -4.07 |
| Total comprehensive income | -5,242.81 | -3,608.03 | | -5,242.81 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | 6,480.62 | 8,536.42 | | 6,480.62 |
| Deductions to reserves [Abstract] | | | | |
| Other deductions to reserves | 150.23 | 0 | | 150.23 |
| Total deductions to reserves | 150.23 | 0 | | 150.23 |
| Other changes in equity, others | 0 | -50.36 | | 0 |
| Total other changes in equity | 6,330.39 | 8,486.06 | | 6,330.39 |
| Total increase (decrease) in equity | 1,087.58 | 4,878.03 | | 1,087.58 |
| Other equity at end of period | 7,091.77 | 6,004.19 | 1,126.16 | 7,091.77 |

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] | | Share application money pending allotment [Member] | |
|---|--|------------|--|--------------------------|
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | -3,611.11 | | 0 | 0 |
| Changes in comprehensive income components | 3.08 | | 0 | 0 |
| Total comprehensive income | -3,608.03 | | 0 | 0 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | 8,536.42 | | | |
| Deductions to reserves [Abstract] | | | | |
| Other deductions to reserves | 0 | | | |
| Total deductions to reserves | 0 | | | |
| Other changes in equity, others | -50.36 | | 0 | -50.36 |
| Total other changes in equity | 8,486.06 | | 0 | -50.36 |
| Total increase (decrease) in equity | 4,878.03 | | 0 | -50.36 |
| Other equity at end of period | 6,004.19 | 1,126.16 | 0 | 0 |

Statement of changes in equity [Table]

..(3)

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

| Components of equity [Axis] | Share application money pending allotment [Member] | Reserves [Member] | | |
|---|--|--------------------------|--------------------------|------------|
| | | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | | -5,238.74 | -3,611.11 | |
| Changes in comprehensive income components | | -4.07 | 3.08 | |
| Total comprehensive income | | -5,242.81 | -3,608.03 | |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | | 6,480.62 | 8,536.42 | |
| Deductions to reserves [Abstract] | | | | |
| Other deductions to reserves | | 150.23 | 0 | |
| Total deductions to reserves | | 150.23 | 0 | |
| Total other changes in equity | | 6,330.39 | 8,536.42 | |
| Total increase (decrease) in equity | | 1,087.58 | 4,928.39 | |
| Other equity at end of period | 50.36 | 7,091.77 | 6,004.19 | 1,075.8 |

Statement of changes in equity [Table]

..(4)

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

| Components of equity [Axis] | Securities premium reserve [Member] | | | Share options outstanding account [Member] |
|---|-------------------------------------|--------------------------|------------|--|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 0 | 0 | | 0 |
| Changes in comprehensive income components | 0 | 0 | | 0 |
| Total comprehensive income | 0 | 0 | | 0 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | (A) 5,977.49 | 8,264.92 | | (B) 441.34 |
| Deductions to reserves [Abstract] | | | | |
| Other deductions to reserves | | | | (C) 61.79 |
| Total deductions to reserves | | | | 61.79 |
| Total other changes in equity | 5,977.49 | 8,264.92 | | 379.55 |
| Total increase (decrease) in equity | 5,977.49 | 8,264.92 | | 379.55 |
| Other equity at end of period | 15,927.74 | 9,950.25 | 1,685.33 | 651.05 |

(A) Premium on shares issued during the year

(B) Credit to equity for equity-settled share-based payments

(C) Transfer to general reserve in respect of vested options which has been surrendered by the Employees and repurchased by the Company

Statement of changes in equity [Table]

..(5)

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

| Components of equity [Axis] | Share options outstanding account [Member] | | General reserve [Member] | |
|---|--|------------|--------------------------------|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 0 | | 0 | 0 |
| Changes in comprehensive income components | 0 | | 0 | 0 |
| Total comprehensive income | 0 | | 0 | 0 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | 271.5 | | (A) 61.79 | 0 |
| Deductions to reserves [Abstract] | | | | |
| Other deductions to reserves | 0 | | | |
| Total deductions to reserves | 0 | | | |
| Total other changes in equity | 271.5 | | 61.79 | 0 |
| Total increase (decrease) in equity | 271.5 | | 61.79 | 0 |
| Other equity at end of period | 271.5 | 0 | 61.79 | 0 |

(A) Transfer from Share options outstanding reserve

Statement of changes in equity [Table]

..(6)

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

| Components of equity [Axis] | General reserve [Member] | Retained earnings [Member] | | |
|---|--------------------------|--------------------------------|--------------------------------|------------|
| | | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | | -5,238.74 | -3,611.11 | |
| Changes in comprehensive income components | | -4.07 | 3.08 | |
| Total comprehensive income | | -5,242.81 | -3,608.03 | |
| Total increase (decrease) in equity | | -5,242.81 | -3,608.03 | |
| Other equity at end of period | 0 | -9,460.37 | -4,217.56 | -609.53 |

Statement of changes in equity [Table]

..(7)

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

| Components of equity [Axis] | Other retained earning [Member] | | | Other reserves [Member] |
|---|---------------------------------|--------------------------------|------------|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | -5,238.74 | -3,611.11 | | 0 |
| Changes in comprehensive income components | -4.07 | 3.08 | | 0 |
| Total comprehensive income | -5,242.81 | -3,608.03 | | 0 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | | | | 0 |
| Deductions to reserves [Abstract] | | | | |
| Other deductions to reserves | | | | 88.44 |
| Total deductions to reserves | | | | 88.44 |
| Total other changes in equity | | | | -88.44 |
| Total increase (decrease) in equity | -5,242.81 | -3,608.03 | | -88.44 |
| Other equity at end of period | -9,460.37 | -4,217.56 | -609.53 | -88.44 |
| Description of nature of other reserves | | | | Transfer from Share options outstanding reserve |

Statement of changes in equity [Table]

..(8)

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

| Components of equity [Axis] | Other reserves [Member] | |
|---|---|------------|
| | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Other equity [Abstract] | | |
| Statement of changes in equity [Line items] | | |
| Equity [Abstract] | | |
| Changes in equity [Abstract] | | |
| Comprehensive income [Abstract] | | |
| Profit (loss) for period | | 0 |
| Changes in comprehensive income components | | 0 |
| Total comprehensive income | | 0 |
| Other changes in equity [Abstract] | | |
| Other additions to reserves | | 0 |
| Deductions to reserves [Abstract] | | |
| Other deductions to reserves | | 0 |
| Total deductions to reserves | | 0 |
| Total other changes in equity | | 0 |
| Total increase (decrease) in equity | | 0 |
| Other equity at end of period | | 0 |
| Description of nature of other reserves | Transfer from Share options outstanding reserve | |

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

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

Textual information (33)

Disclosure of notes on changes in equity [Text Block]

Nature and purpose of other reserve

(i) Securities premium

Securities premium is used to record the premium received on issue of shares.

(ii) Retained earnings

Retained earnings are the profits / loss that the Company has earned / incurred till date, less any transfers to other reserves, dividends or other distributions paid to its equity shareholders.

(iii) Share Options Outstanding Reserve

Share options outstanding reserve is used to record the expenses towards share based payment to employees recognised on straight line basis over the vesting period till date, less any transfer to other reserves.

(iv) General reserve

General reserve represents free reserves and can be utilised in line with the provisions of Companies Act, 2013.

(v) Repurchase of share options

This represents repurchase of vested share options from employees at fair value.

[320000] Cash flow statement, indirect

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
|---|---|---|-------------------|
| Statement of cash flows [Abstract] | | | |
| Whether cash flow statement is applicable on company | Yes | Yes | |
| Cash flows from used in operating activities [Abstract] | | | |
| Profit before tax | -5,238.74 | -3,611.11 | |
| Adjustments for reconcile profit (loss) [Abstract] | | | |
| Adjustments for finance costs | 27.07 | 18.03 | |
| Adjustments for decrease (increase) in trade receivables, current | -39.76 | -4.66 | |
| Adjustments for decrease (increase) in other current assets | -799.82 | -262.11 | |
| Adjustments for other financial assets, current | -337.64 | -345.33 | |
| Adjustments for increase (decrease) in trade payables, current | 146.36 | 145.62 | |
| Adjustments for increase (decrease) in other current liabilities | 21.94 | 22.13 | |
| Adjustments for depreciation and amortisation expense | (A) 66.54 | 26.47 | |
| Adjustments for provisions, current | 18.35 | 6.11 | |
| Adjustments for other financial liabilities, current | 1,214.57 | 3.09 | |
| Adjustments for unrealised foreign exchange losses gains | 0.04 | 0.74 | |
| Adjustments for interest income | (B) 65.92 | 176.25 | |
| Adjustments for share-based payments | 441.34 | 271.5 | |
| Total adjustments for reconcile profit (loss) | 693.07 | -294.66 | |
| Net cash flows from (used in) operations | -4,545.67 | -3,905.77 | |
| Income taxes paid (refund) | 6.11 | 18 | |
| Net cash flows from (used in) operating activities | -4,551.78 | -3,923.77 | |
| Cash flows from used in investing activities [Abstract] | | | |
| Cash flows used in obtaining control of subsidiaries or other businesses | 222.51 | 0 | |
| Proceeds from sales of property, plant and equipment | 1.62 | 0 | |
| Purchase of property, plant and equipment | 84.22 | 63.14 | |
| Interest received | 97.64 | 138.97 | |
| Net cash flows from (used in) investing activities | -207.47 | 75.83 | |
| Cash flows from used in financing activities [Abstract] | | | |
| Proceeds from issuing shares | (C) 6,002.72 | 8,277.18 | |
| Payments of lease liabilities | 49.92 | 29.93 | |
| Interest paid | 6.53 | 18.03 | |
| Other inflows (outflows) of cash | (D) -88.44 | 0 | |
| Net cash flows from (used in) financing activities | 5,857.83 | 8,229.22 | |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 1,098.58 | 4,381.28 | |
| Net increase (decrease) in cash and cash equivalents | 1,098.58 | 4,381.28 | |
| Cash and cash equivalents cash flow statement at end of period | 6,150.81 | 5,052.23 | 670.95 |

Footnotes

- (A) Depreciation and amortisation expenses and Depreciation expense on right-to-use asset
 (B) Interest income and Interest income on financials assets designated at amortized cost
 (C) Proceeds from issue of shares including securities premium (net of issue expense)
 (D) Repayment on buy back of share options fair value

[610100] Notes - List of accounting policies

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

| | 01/04/2020 to 31/03/2021 |
|--|--|
| Disclosure of significant accounting policies [TextBlock] | As per below |
| Description of accounting policy for contingent liabilities and contingent assets [TextBlock] | Contingent liabilities are disclosed in the Notes. Contingent assets are not recognised in the financial statements. |
| Description of accounting policy for determining components of cash and cash equivalents [TextBlock] | Textual information (34) [See below] |
| Description of accounting policy for earnings per share [TextBlock] | Textual information (35) [See below] |
| Description of accounting policy for employee benefits [TextBlock] | Textual information (36) [See below] |
| Description of accounting policy for financial instruments [TextBlock] | Textual information (37) [See below] |
| Description of accounting policy for foreign currency translation [TextBlock] | Textual information (38) [See below] |
| Description of accounting policy for impairment of assets [TextBlock] | Textual information (39) [See below] |
| Description of accounting policy for impairment of non-financial assets [TextBlock] | Textual information (40) [See below] |
| Description of accounting policy for income tax [TextBlock] | Textual information (41) [See below] |
| Description of accounting policy for intangible assets other than goodwill [TextBlock] | Textual information (42) [See below] |
| Description of accounting policy for leases [TextBlock] | Textual information (43) [See below] |
| Description of accounting policy for property, plant and equipment [TextBlock] | Textual information (44) [See below] |
| Description of accounting policy for provisions [TextBlock] | Textual information (45) [See below] |
| Description of accounting policy for recognition of revenue [TextBlock] | Textual information (46) [See below] |
| Description of accounting policy for segment reporting [TextBlock] | Textual information (47) [See below] |

Textual information (34)**Description of accounting policy for determining components of cash and cash equivalents [Text Block]**

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Textual information (35)**Description of accounting policy for earnings per share [Text Block]**

Basic earnings per share are computed by dividing Statement of Profit and Loss attributable to equity shareholders of the company by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares considered for deriving basic EPS and also weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

Textual information (36)

Description of accounting policy for employee benefits [Text Block]

Defined Contribution Plan

The Company's contribution to provident fund are considered as defined contribution plans and are recognised as an expense when employees have rendered service entitling them to the contributions.

Defined Benefit Plan

For defined benefit plans in the form of gratuity fund, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each reporting period. Remeasurement, comprising actuarial gains and losses is recognised in other comprehensive income in the period in which they occur.

Short-term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. These benefits include salaries, wages, performance linked reward, medical benefits and non-accumulating compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service.

Other Long-term employee benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability at the present value of the defined benefit obligation as at the balance sheet date less the fair value of the plan assets out of which the obligations are expected to be settled.

Textual information (37)

Description of accounting policy for financial instruments [Text Block]

Financial assets and financial liabilities:

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instruments.

Initial recognition and measurement:

Financial assets and financial liabilities are initially measured 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 or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in statement of profit and loss.

Subsequent measurement:

Financial assets at amortised cost: Financial assets are subsequently measured at amortised 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 contractual terms of 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 at fair value through other comprehensive Income: Financial assets are measured at fair value through other comprehensive income if these financial assets are held within business model whose objective is achieved by both collecting contractual cash flows on specified dates that are solely payments of principal and interest on the principal amount outstanding and selling financial assets.

Financial assets at fair value through profit or loss: Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or fair value through other comprehensive income on initial recognition. The transaction cost directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in the Statement of Profit and Loss.

Financial liabilities measured at amortised cost: Financial liabilities are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

Impairment of financial assets (other than at fair value)

The Company assesses at each date of balance sheet, whether a financial asset or a group of financial assets is impaired. The Company recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction.

Offsetting a financial asset and a financial liability

The company offsets a financial asset and a financial liability when the Company:

- (a) currently has a legally enforceable right to set off the recognised amounts and
- (b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Derecognition of financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in statement of profit and loss if such gain or loss would have otherwise been recognised in Statement of Profit and Loss on disposal of that financial asset.

Derecognition of financial liabilities

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in Statement of Profit and Loss.

Textual information (38)

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

The functional currency of the Company is Indian Rupee (Rs.).

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary assets and liabilities that are measured in terms of historical cost in foreign currencies are not retranslated.

Exchange differences on monetary items are recognised in Statement of Profit and Loss in the period in which they arise.

Textual information (39)

Description of accounting policy for impairment of assets [Text Block]

Impairment of Property Plant and Equipment and Intangible Assets

The Company reviews its Property, Plant and Equipment and Intangible Assets annually, or more frequently when there is an indication for impairment. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

Useful lives of property, plant and equipment

The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Textual information (40)

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

At the end of each reporting period, the Company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

Textual information (41)

Description of accounting policy for income tax [Text Block]

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

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

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

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

Current and deferred tax for the period

Current and deferred tax are recognised in 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.

Textual information (42)

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

Acquired Intangible Assets - Intangible assets being computer software with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortization is calculated using the straight-line method based on the estimated useful live of the asset being 5 years as determined by the Management. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

Textual information (43)

Description of accounting policy for leases [Text Block]

At inception of a contract, the Company assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company uses the definition of a lease in Ind AS 116.

The Company as Lessor

At inception or on modification of a contract that contains a lease component, the Company allocates the consideration in the contract to each lease component on the basis of their relative standalone prices.

When the Company acts as a lessor, it determines at lease inception whether each lease is a finance lease or an operating lease.

To classify each lease, the Company makes an overall assessment of whether the lease transfers substantially all of the risks and rewards incidental to ownership of the underlying asset. If this is the case, then the lease is a finance lease; if not, then it is an operating lease. As part of this assessment, the Company considers certain indicators such as whether the lease is for the major part of the economic life of the asset.

When the Company is an intermediate lessor, it accounts for its interests in the head lease and the sub-lease separately. It assesses the lease classification of a sub-lease with reference to the right-of-use asset arising from the head lease, not with reference to the underlying asset. If a head lease is a short-term lease to which the Company applies the exemption described above, then it classifies the sub-lease as an operating lease.

The Company recognises lease payments received under operating leases as income on a straight-line basis over the lease term.

The Company as Lessee

At commencement or on modification of a contract that contains a lease component, the Company allocates the consideration in the contract to each lease component on the basis of its relative stand-alone prices. However, for the leases of property the Company has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Company by the end of the lease term or the cost of the right-of-use asset reflects that the Company will exercise a purchase option. In that case the right-of-use asset will be depreciated over the useful life of the underlying asset, which is determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

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

The Company determines its incremental borrowing rate by obtaining interest rates from various external financing sources and makes certain adjustments to reflect the terms of the lease and type of the asset leased.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;

- amounts expected to be payable under a residual value guarantee; and

- the exercise price under a purchase option that the Company is reasonably certain to exercise, lease payments in an optional renewal period if the Company is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Company is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Company's estimate of the amount expected to be payable under a residual value guarantee, if the Company changes its assessment of whether it will exercise a purchase, extension or termination option or if there is a revised in substance fixed lease payment.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Short-term leases and leases of low-value assets. The Company has elected not to recognise right-of-use assets and lease liabilities for leases of low-value assets and short-term leases, including IT equipment.

The Company recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

The Company's significant leasing arrangements are mainly in respect of factory land and buildings, residential and office premises.

Textual information (44)

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

Property, plant and equipment are carried at cost less accumulated depreciation and impairment losses, if any. The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, other incidental expenses.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in Statement of Profit and Loss.

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. depreciation on tangible property plant equipment has been provided on the straight-line method as per the useful life prescribed in schedule II to the companies act, 2013 except in respect of the following categories of assets, in whose case the life of the assets has been assessed as under based on technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support. Assets costing less than Rs.5,000/- are fully depreciated in the year of purchase.

Leasehold improvements are amortised over the primary lease period.

The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

For transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as of 01 April 2019 (Transition date) measured as per the previous GAAP and used that carrying value as its deemed cost.

Textual information (45)

Description of accounting policy for provisions [Text Block]

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material). These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Textual information (46)

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

The Company provides technology platform for its User to make use of the credit card payment options, distribution of coupons and vouchers of different brands, facilitate rental payments and facilitate various loan products.

The Company recognises revenue to depict the transfer of promised services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. A 5-step approach is used to recognise revenue as below:

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

Step 2: Identify the performance obligation in contract

Step 3: Determine the transaction price

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

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

Transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring good or service to a customer excluding taxes or duties collected on behalf of Government. An entity estimates the transaction price at contract inception, including any variable consideration, and updates the estimate each reporting period for any changes in circumstances.

The Company provides incentives to its users in various forms including Cashbacks. Cashbacks given to users where the Company recovers a convenience fee are classified as reduction of revenue to the extent such Cashbacks can be directly relatable to the fee earned. However, when such directly relatable incentives offered to the users are higher than the income earned from the users, determined on an individual transaction basis, the excess is classified under business promotion expenses.

The Company's contracts with customers/merchants may include multiple performance obligations. For such arrangements, the Company allocates revenues to each performance obligation based on its relative standalone selling price. The Company generally determines standalone selling prices based on the prices charged to customers or using expected cost-plus margin.

Revenue from facilitating rental transactions:

The Company facilitates rental transactions via credit cards and earns convenience fees for the respective services. Income is recognized on completion of services to the customer. Such income is generally determined as a percentage of monetary value of transactions processed or gross merchandise value.

Revenue from share in interest income, processing fee from servicing of loans:

Share in interest income is earned on the loans to users by respective lending partners. This income is shared by the Company as per terms of agreement with service providers and accounted on accrual basis. Processing fees are recognized on satisfaction of associated performance obligation i.e. on sourcing of customers for lending partners and when amount of loan or credit is transferred to the user's account based on standard agreements entered with the respective lending partners.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Income from advertisement/sale of space/facilitation fee:

Revenue from sale of advertisement space and listing fee is recognized, on satisfaction of associated performance obligation over the duration of the contracts.

Where the Company facilitates merchants selling goods or services, only the commission income is included within revenue. Typically, the Company has a right to payment before or at the point that services are delivered. Cash received before the services are delivered is recognised as a contract liability. The amount of consideration does not contain a significant financing component as payment terms are less than one year.

Textual information (47)

Description of accounting policy for segment reporting [Text Block]

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The board of directors of the Company assesses the financial performance and position of the Company, and makes strategic decisions. The board of directors, has been identified as the chief operating decision maker ('CODM').

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

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|--------------------------------|
| Disclosure of corporate information notes and other explanatory information [TextBlock] | Textual information (48) [See below] | |
| Statement of Ind AS compliance [TextBlock] | Textual information (49) [See below] | - |
| Whether there is any departure from Ind AS | No | No |
| Whether there are reclassifications to comparative amounts | No | No |
| Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [TextBlock] | Textual information (50) [See below] | |
| Disclosure of significant accounting policies [TextBlock] | As per below | |
| Explanation of measurement bases used in preparing financial statements [TextBlock] | Textual information (51) [See below] | |
| Disclosure of objectives, policies and processes for managing capital [TextBlock] | Textual information (52) [See below] | |

Textual information (48)

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

Dreamplug Technologies Private Limited (the "Company") was incorporated on 19 April 2018 as a Private Limited Company under the Indian Companies Act, 2013 as amended from time to time.

The principal activities of the Company is engaged in the business of acting as a technology platform to distribute coupons and vouchers of different brands, aggregate credit card payment options for convenience of its Users, facilitate rental payments and merchant transactions via credit cards. The Company has also rolled out financial services platform facilitating various loan products in association with the financing partners.

Textual information (49)

Statement of Ind AS compliance [Text Block]

These financial statements have been prepared in accordance with Indian Accounting Standards (Ind ASs) notified under the Companies (Indian Accounting Standards) Rules, 2015. Up to the year ended 31 March 2020, the Company prepared its financial statements in accordance with the requirements of the Accounting Standards notified under Section 133 of Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014 and Companies (Accounting Standards) Amendment Rules 2016 (previous GAAP). These are the first Ind AS financial statements of the Company. The date of transition to Ind AS is 01 April 2019. Refer Note 2.17 on first-time adoption exemptions availed by the Company.

Textual information (50)

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

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of classification of its assets and liabilities as current and non-current.

Textual information (51)

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

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

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, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for leasing transactions that are within the scope of Ind AS 116, and measurements that have some similarities to fair value but are not fair value such as in value in use, in Ind AS 36.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

Level 3 inputs are unobservable inputs for the asset or liability.

Textual information (52)

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

The Company's objectives when managing capital are to safeguard the Company's ability to continue as a going concern in order to provide returns for shareholders, benefits for other stakeholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Company may issue new shares or sell assets to reduce debt. Capital includes issued equity share capital, convertible preference shares capital, share premium and all other equity reserves attributable to the equity share holders of the Company.

The Company periodically reviews and manages its capital structure to ensure optimal capital structure and shareholder returns, taking into consideration the future capital requirements and capital efficiency of the Company, prevailing and projected profitability, projected operating cash flows, and projected capital expenditures. In order to maintain or adjust the capital structure, the Company may use internal funding to reduce debt. The Company is not subject to externally imposed capital requirements.

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

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|---|
| Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock] | | |
| 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 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] | | Buildings [Member] | |
|--|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | Owned and leased assets [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Straight Line Method | Straight Line Method | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(2)

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

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | Office building [Member] | |
|--|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | Owned and leased assets [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Straight Line Method | Straight Line Method | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(3)

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

| Classes of property, plant and equipment [Axis] | Office building [Member] | | Furniture and fixtures [Member] | |
|--|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | Owned and leased assets [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Straight Line Method | Straight Line Method | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(4)

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

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | Vehicles [Member] | |
|--|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned and leased assets [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Straight Line Method | Straight Line Method | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(5)

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

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | Motor vehicles [Member] | |
|--|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned and leased assets [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Straight Line Method | Straight Line Method | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(6)

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

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | Office equipment [Member] | |
|--|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned and leased assets [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Straight Line Method | Straight Line Method | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(7)

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | Computer equipments [Member] | |
|--|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned and leased assets [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Straight Line Method | Straight Line Method | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(8)

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

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | Leasehold improvements [Member] | |
|--|---|---|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned and leased assets [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Straight Line Method | Straight Line Method | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

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

..(9)

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

| Classes of property, plant and equipment [Axis] | Leasehold improvements [Member] | |
|--|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of additional information about property plant and equipment [Abstract] | | |
| Disclosure of additional information about property plant and equipment [Line items] | | |
| Depreciation method, property, plant and equipment | Straight Line Method | Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | As per Schedule II of Companies Act, 2013 | As per Schedule II of Companies Act, 2013 |
| Whether property, plant and equipment are stated at revalued amount | No | No |

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

..(1)

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

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|--|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 122.2 | 251.43 | | 122.2 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -66.53 | -26.47 | | |
| Total Depreciation property plant and equipment | -66.53 | -26.47 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 22.65 | 0 | | 23.17 |
| Total disposals and retirements, property, plant and equipment | 22.65 | 0 | | 23.17 |
| Total increase (decrease) in property, plant and equipment | 33.02 | 224.96 | | 99.03 |
| Property, plant and equipment at end of period | (A) 289.49 | 256.47 | 31.51 | 381.97 |

Footnotes

(A) Including Right-of-use assets Rs. 158.12 Mn (March 31, 2020: Rs. 218.25 Mn and April 01, 2019: Rs. 16.86 Mn)

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

..(2)

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

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|--|------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 251.43 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 66.53 | 26.47 |
| Total Depreciation property plant and equipment | | | 66.53 | 26.47 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0.52 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0.52 | 0 |
| Total increase (decrease) in property, plant and equipment | 251.43 | | 66.01 | 26.47 |
| Property, plant and equipment at end of period | 282.94 | 31.51 | 92.48 | 26.47 |

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] | Buildings [Member] | | |
|---|--|----------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | Owned and leased assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 3.4 | 217.49 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -42.53 | -16.1 | |
| Total Depreciation property plant and equipment | | -42.53 | -16.1 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 21 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 21 | 0 | |
| Total increase (decrease) in property, plant and equipment | | -60.13 | 201.39 | |
| Property, plant and equipment at end of period | 0 | 158.12 | 218.25 | 16.86 |

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] | Buildings [Member] | | | |
|---|----------------------------------|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 3.4 | 217.49 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 42.53 |
| Total Depreciation property plant and equipment | | | | 42.53 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 21 | 0 | | 0 |
| Total disposals and retirements, property, plant and equipment | 21 | 0 | | 0 |
| Total increase (decrease) in property, plant and equipment | -17.6 | 217.49 | | 42.53 |
| Property, plant and equipment at end of period | 216.75 | 234.35 | 16.86 | 58.63 |

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] | Buildings [Member] | | | |
|---|--|------------|----------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | Assets held under lease [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 3.4 | 217.49 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 16.1 | | -42.53 | -16.1 |
| Total Depreciation property plant and equipment | 16.1 | | -42.53 | -16.1 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 21 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 21 | 0 |
| Total increase (decrease) in property, plant and equipment | 16.1 | | -60.13 | 201.39 |
| Property, plant and equipment at end of period | 16.1 | 0 | 158.12 | 218.25 |

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] | Buildings [Member] | | | |
|---|----------------------------------|--------------------------------|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 3.4 | 217.49 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 21 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 21 | 0 | |
| Total increase (decrease) in property, plant and equipment | | -17.6 | 217.49 | |
| Property, plant and equipment at end of period | 16.86 | 216.75 | 234.35 | 16.86 |

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] | Buildings [Member] | | | Office building [Member] |
|---|--|--------------------------------|------------|----------------------------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | Owned and leased assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 3.4 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 42.53 | 16.1 | | -42.53 |
| Total Depreciation property plant and equipment | 42.53 | 16.1 | | -42.53 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 0 | | 21 |
| Total disposals and retirements, property, plant and equipment | 0 | 0 | | 21 |
| Total increase (decrease) in property, plant and equipment | 42.53 | 16.1 | | -60.13 |
| Property, plant and equipment at end of period | 58.63 | 16.1 | 0 | 158.12 |

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] | Office building [Member] | | | |
|---|----------------------------------|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 217.49 | | 3.4 | 217.49 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -16.1 | | | |
| Total Depreciation property plant and equipment | -16.1 | | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 21 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 21 | 0 |
| Total increase (decrease) in property, plant and equipment | 201.39 | | -17.6 | 217.49 |
| Property, plant and equipment at end of period | 218.25 | 16.86 | 216.75 | 234.35 |

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] | Office building [Member] | | | |
|---|----------------------------------|--|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 42.53 | 16.1 | |
| Total Depreciation property plant and equipment | | 42.53 | 16.1 | |
| 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 | |
| Total increase (decrease) in property, plant and equipment | | 42.53 | 16.1 | |
| Property, plant and equipment at end of period | 16.86 | 58.63 | 16.1 | 0 |

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] | Office building [Member] | | | |
|---|----------------------------------|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 3.4 | 217.49 | | 3.4 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -42.53 | -16.1 | | |
| Total Depreciation property plant and equipment | -42.53 | -16.1 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 21 | 0 | | 21 |
| Total disposals and retirements, property, plant and equipment | 21 | 0 | | 21 |
| Total increase (decrease) in property, plant and equipment | -60.13 | 201.39 | | -17.6 |
| Property, plant and equipment at end of period | 158.12 | 218.25 | 16.86 | 216.75 |

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] | Office building [Member] | | | |
|---|----------------------------------|------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 217.49 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 42.53 | 16.1 |
| Total Depreciation property plant and equipment | | | 42.53 | 16.1 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0 | 0 |
| Total increase (decrease) in property, plant and equipment | 217.49 | | 42.53 | 16.1 |
| Property, plant and equipment at end of period | 234.35 | 16.86 | 58.63 | 16.1 |

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] | Office building [Member] | Furniture and fixtures [Member] | | |
|---|--|----------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | Owned and leased assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 6.37 | 1.85 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -0.42 | -0.12 | |
| Total Depreciation property plant and equipment | | -0.42 | -0.12 | |
| Total increase (decrease) in property, plant and equipment | | 5.95 | 1.73 | |
| Property, plant and equipment at end of period | 0 | 7.95 | 2 | 0.27 |

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

..(13)

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

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|---|----------------------------------|--------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 6.37 | 1.85 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 0.42 |
| Total Depreciation property plant and equipment | | | | 0.42 |
| Total increase (decrease) in property, plant and equipment | 6.37 | 1.85 | | 0.42 |
| Property, plant and equipment at end of period | 8.49 | 2.12 | 0.27 | 0.54 |

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

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

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|---|--|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | Owned assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 6.37 | 1.85 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 0.12 | | -0.42 | -0.12 |
| Total Depreciation property plant and equipment | 0.12 | | -0.42 | -0.12 |
| Total increase (decrease) in property, plant and equipment | 0.12 | | 5.95 | 1.73 |
| Property, plant and equipment at end of period | 0.12 | 0 | 7.95 | 2 |

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

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

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|---|---------------------------------|--------------------------------|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 6.37 | 1.85 | |
| Total increase (decrease) in property, plant and equipment | | 6.37 | 1.85 | |
| Property, plant and equipment at end of period | 0.27 | 8.49 | 2.12 | 0.27 |

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

..(16)

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

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | Vehicles [Member] |
|---|--|--------------------------------|------------|----------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Owned and leased assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 0.42 | 0.12 | | -0.23 |
| Total Depreciation property plant and equipment | 0.42 | 0.12 | | -0.23 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | | 1.65 |
| Total disposals and retirements, property, plant and equipment | | | | 1.65 |
| Total increase (decrease) in property, plant and equipment | 0.42 | 0.12 | | -1.88 |
| Property, plant and equipment at end of period | 0.54 | 0.12 | 0 | 0 |

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

..(17)

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

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | | |
|---|----------------------------------|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | | 0 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -0.29 | | | |
| Total Depreciation property plant and equipment | -0.29 | | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 2.17 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 2.17 | 0 |
| Total increase (decrease) in property, plant and equipment | -0.29 | | -2.17 | 0 |
| Property, plant and equipment at end of period | 1.88 | 2.17 | 0 | 2.17 |

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

..(18)

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

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | | |
|---|----------------------------------|--|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 0.23 | 0.29 | |
| Total Depreciation property plant and equipment | | 0.23 | 0.29 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0.52 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 0.52 | 0 | |
| Total increase (decrease) in property, plant and equipment | | -0.29 | 0.29 | |
| Property, plant and equipment at end of period | 2.17 | 0 | 0.29 | 0 |

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

..(19)

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

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | | |
|---|--------------------------------|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | 0 | | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -0.23 | -0.29 | | |
| Total Depreciation property plant and equipment | -0.23 | -0.29 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 1.65 | 0 | | 2.17 |
| Total disposals and retirements, property, plant and equipment | 1.65 | 0 | | 2.17 |
| Total increase (decrease) in property, plant and equipment | -1.88 | -0.29 | | -2.17 |
| Property, plant and equipment at end of period | 0 | 1.88 | 2.17 | 0 |

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

..(20)

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

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | | |
|---|--------------------------------|------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 0.23 | 0.29 |
| Total Depreciation property plant and equipment | | | 0.23 | 0.29 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 0.52 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 0.52 | 0 |
| Total increase (decrease) in property, plant and equipment | 0 | | -0.29 | 0.29 |
| Property, plant and equipment at end of period | 2.17 | 2.17 | 0 | 0.29 |

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

..(21)

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

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | Motor vehicles [Member] | | |
|---|--|----------------------------------|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | Owned and leased assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 0 | 0 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -0.23 | -0.29 | |
| Total Depreciation property plant and equipment | | -0.23 | -0.29 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 1.65 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 1.65 | 0 | |
| Total increase (decrease) in property, plant and equipment | | -1.88 | -0.29 | |
| Property, plant and equipment at end of period | 0 | 0 | 1.88 | 2.17 |

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

..(22)

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

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | |
|---|----------------------------------|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | 0 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 0.23 |
| Total Depreciation property plant and equipment | | | | 0.23 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 2.17 | 0 | | 0.52 |
| Total disposals and retirements, property, plant and equipment | 2.17 | 0 | | 0.52 |
| Total increase (decrease) in property, plant and equipment | -2.17 | 0 | | -0.29 |
| Property, plant and equipment at end of period | 0 | 2.17 | 2.17 | 0 |

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

..(23)

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

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | |
|---|--|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | Owned assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 0 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 0.29 | | -0.23 | -0.29 |
| Total Depreciation property plant and equipment | 0.29 | | -0.23 | -0.29 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | 1.65 | 0 |
| Total disposals and retirements, property, plant and equipment | 0 | | 1.65 | 0 |
| Total increase (decrease) in property, plant and equipment | 0.29 | | -1.88 | -0.29 |
| Property, plant and equipment at end of period | 0.29 | 0 | 0 | 1.88 |

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

..(24)

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

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | |
|---|--------------------------|--------------------------------|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 0 | 0 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 2.17 | 0 | |
| Total disposals and retirements, property, plant and equipment | | 2.17 | 0 | |
| Total increase (decrease) in property, plant and equipment | | -2.17 | 0 | |
| Property, plant and equipment at end of period | 2.17 | 0 | 2.17 | 2.17 |

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

..(25)

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

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | Office equipment [Member] |
|---|--|--------------------------------|------------|----------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Owned and leased assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 5.95 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 0.23 | 0.29 | | -0.46 |
| Total Depreciation property plant and equipment | 0.23 | 0.29 | | -0.46 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0.52 | 0 | | |
| Total disposals and retirements, property, plant and equipment | 0.52 | 0 | | |
| Total increase (decrease) in property, plant and equipment | -0.29 | 0.29 | | 5.49 |
| Property, plant and equipment at end of period | 0 | 0.29 | 0 | 5.73 |

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

..(26)

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|----------------------------------|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0.07 | | 5.95 | 0.07 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -0.06 | | | |
| Total Depreciation property plant and equipment | -0.06 | | | |
| Total increase (decrease) in property, plant and equipment | 0.01 | | 5.95 | 0.07 |
| Property, plant and equipment at end of period | 0.24 | 0.23 | 6.25 | 0.3 |

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

..(27)

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|----------------------------------|--|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 0.46 | 0.06 | |
| Total Depreciation property plant and equipment | | 0.46 | 0.06 | |
| Total increase (decrease) in property, plant and equipment | | 0.46 | 0.06 | |
| Property, plant and equipment at end of period | 0.23 | 0.52 | 0.06 | 0 |

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

..(28)

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|---------------------------|--------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 5.95 | 0.07 | | 5.95 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -0.46 | -0.06 | | |
| Total Depreciation property plant and equipment | -0.46 | -0.06 | | |
| Total increase (decrease) in property, plant and equipment | 5.49 | 0.01 | | 5.95 |
| Property, plant and equipment at end of period | 5.73 | 0.24 | 0.23 | 6.25 |

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

..(29)

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|--------------------------------|------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0.07 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 0.46 | 0.06 |
| Total Depreciation property plant and equipment | | | 0.46 | 0.06 |
| Total increase (decrease) in property, plant and equipment | 0.07 | | 0.46 | 0.06 |
| Property, plant and equipment at end of period | 0.3 | 0.23 | 0.52 | 0.06 |

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

..(30)

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | Computer equipments [Member] | | |
|---|--|----------------------------------|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | Owned and leased assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 38.81 | 32.02 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -18.94 | -9.9 | |
| Total Depreciation property plant and equipment | | -18.94 | -9.9 | |
| Total increase (decrease) in property, plant and equipment | | 19.87 | 22.12 | |
| Property, plant and equipment at end of period | 0 | 53.97 | 34.1 | 11.98 |

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

..(31)

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

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|----------------------------------|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 38.81 | 32.02 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 18.94 |
| Total Depreciation property plant and equipment | | | | 18.94 |
| Total increase (decrease) in property, plant and equipment | 38.81 | 32.02 | | 18.94 |
| Property, plant and equipment at end of period | 82.81 | 44 | 11.98 | 28.84 |

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

..(32)

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

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|--|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | Owned assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 38.81 | 32.02 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 9.9 | | -18.94 | -9.9 |
| Total Depreciation property plant and equipment | 9.9 | | -18.94 | -9.9 |
| Total increase (decrease) in property, plant and equipment | 9.9 | | 19.87 | 22.12 |
| Property, plant and equipment at end of period | 9.9 | 0 | 53.97 | 34.1 |

Disclosure of detailed information about property, plant and equipment [Table]**..(33)**

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

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|------------------------------|--------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 38.81 | 32.02 | |
| Total increase (decrease) in property, plant and equipment | | 38.81 | 32.02 | |
| Property, plant and equipment at end of period | 11.98 | 82.81 | 44 | 11.98 |

Disclosure of detailed information about property, plant and equipment [Table]**..(34)**

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

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | Leasehold improvements [Member] |
|---|--|--------------------------|------------|----------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Owned and leased assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | | 67.67 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 18.94 | 9.9 | | -3.95 |
| Total Depreciation property plant and equipment | 18.94 | 9.9 | | -3.95 |
| Total increase (decrease) in property, plant and equipment | 18.94 | 9.9 | | 63.72 |
| Property, plant and equipment at end of period | 28.84 | 9.9 | 0 | 63.72 |

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

..(35)

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

| Classes of property, plant and equipment [Axis] | Leasehold improvements [Member] | | | |
|---|----------------------------------|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | | 67.67 | 0 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 0 | | | |
| Total Depreciation property plant and equipment | 0 | | | |
| Total increase (decrease) in property, plant and equipment | 0 | | 67.67 | 0 |
| Property, plant and equipment at end of period | 0 | 0 | 67.67 | 0 |

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

..(36)

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

| Classes of property, plant and equipment [Axis] | Leasehold improvements [Member] | | | |
|---|----------------------------------|--|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 3.95 | 0 | |
| Total Depreciation property plant and equipment | | 3.95 | 0 | |
| Total increase (decrease) in property, plant and equipment | | 3.95 | 0 | |
| Property, plant and equipment at end of period | 0 | 3.95 | 0 | 0 |

Disclosure of detailed information about property, plant and equipment [Table]**..(37)**

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

| Classes of property, plant and equipment [Axis] | Leasehold improvements [Member] | | | |
|---|---------------------------------|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 67.67 | 0 | | 67.67 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -3.95 | 0 | | |
| Total Depreciation property plant and equipment | -3.95 | 0 | | |
| Total increase (decrease) in property, plant and equipment | 63.72 | 0 | | 67.67 |
| Property, plant and equipment at end of period | 63.72 | 0 | 0 | 67.67 |

Disclosure of detailed information about property, plant and equipment [Table]**..(38)**

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

| Classes of property, plant and equipment [Axis] | Leasehold improvements [Member] | | | |
|---|---------------------------------|------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 0 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 3.95 | 0 |
| Total Depreciation property plant and equipment | | | 3.95 | 0 |
| Total increase (decrease) in property, plant and equipment | 0 | | 3.95 | 0 |
| Property, plant and equipment at end of period | 0 | 0 | 3.95 | 0 |

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

..(39)

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

| Classes of property, plant and equipment [Axis] | Leasehold improvements [Member] |
|---|--|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] |
| | 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | |
| Disclosure of detailed information about property, plant and equipment [Line items] | |
| Reconciliation of changes in property, plant and equipment [Abstract] | |
| Property, plant and equipment at end of period | 0 |

[612100] Notes - Impairment of assets

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

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

[400700] Notes - Investment property

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

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

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

..(1)

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

| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | | |
|--|--------------------------|------------|------------|
| | 31/03/2021 | 31/03/2020 | 31/03/2019 |
| Disclosure of reconciliation of changes in goodwill [Abstract] | | | |
| Disclosure of reconciliation of changes in goodwill [Line items] | | | |
| Goodwill at end of period | 0 | 0 | 0 |

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

| | 31/03/2021 | 31/03/2020 | 31/03/2019 |
|--|------------|------------|------------|
| Disclosure of goodwill [TextBlock] | | | |
| Disclosure of reconciliation of changes in goodwill [Abstract] | | | |
| Goodwill at end of period | 0 | 0 | 0 |

[400900] Notes - Other intangible assets**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] | | |
| | 31/03/2021 | 31/03/2020 | 31/03/2019 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | |
| Other intangible assets at end of period | 0 | 0 | 0 |

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|--------------------------------|--------------------------------|
| Disclosure of 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

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|--------------------------------|--------------------------------|
| Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock] | | |
| Depreciation method, biological assets other than bearer plants, at cost | - | - |
| Useful lives or depreciation rates, biological assets other than bearer plants, at cost | - | - |

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

..(1)

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

| Classes of financial assets [Axis] | Financial assets at amortised cost, class [Member] | | Other financial assets at amortised cost class [Member] | |
|---|--|--------------------------------|---|--------------------------------|
| Categories of financial assets [Axis] | Financial assets, category [Member] | | Financial assets, category [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 7,763.99 | 6,319.73 | 7,763.99 | 6,319.73 |
| Financial assets, at fair value | (A) 7,763.99 | 6,319.73 | (B) 7,763.99 | 6,319.73 |
| Description of other financial assets at amortised cost class | Total assets | Financial assets | Total assets | Financial assets |
| | Total Financial assets | | Total Financial assets | |

Footnotes

(A) The Management considers that the carrying amount of financial assets and financial liabilities recognized in the financial statements approximate their fair values.

(B) The Management considers that the carrying amount of financial assets and financial liabilities recognized in the financial statements approximate their fair values.

Disclosure of financial assets [Table]

..(2)

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

| Classes of financial assets [Axis] | Other financial assets at amortised cost class 1 [Member] | | | |
|---|---|--------------------------------|---|--------------------------------|
| Categories of financial assets [Axis] | Financial assets, category [Member] | | Financial assets at amortised cost, category [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 6,150.81 | 5,052.23 | 6,150.81 | 5,052.23 |
| Financial assets, at fair value | (A) 6,150.81 | 5,052.23 | (B) 6,150.81 | 5,052.23 |
| Description of other financial assets at amortised cost class | Cash and bank balances | Cash and bank balances | Cash and bank balances | Cash and bank balances |

Footnotes

(A) The Management considers that the carrying amount of financial assets and financial liabilities recognized in the financial statements approximate their fair values.

(B) The Management considers that the carrying amount of financial assets and financial liabilities recognized in the financial statements approximate their fair values.

Disclosure of financial assets [Table]

..(3)

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

| Classes of financial assets [Axis] | Other financial assets at amortised cost class 2 [Member] | | | |
|---|---|--------------------------------|---|--------------------------------|
| Categories of financial assets [Axis] | Financial assets, category [Member] | | Financial assets at amortised cost, category [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 44.42 | 4.66 | 44.42 | 4.66 |
| Financial assets, at fair value | (A) 44.42 | 4.66 | (B) 44.42 | 4.66 |
| Description of other financial assets at amortised cost class | Trade receivables | Trade receivables | Trade receivables | Trade receivables |

Footnotes

(A) The Management considers that the carrying amount of financial assets and financial liabilities recognized in the financial statements approximate their fair values.

(B) The Management considers that the carrying amount of financial assets and financial liabilities recognized in the financial statements approximate their fair values.

Disclosure of financial assets [Table]

..(4)

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

| Classes of financial assets [Axis] | Other financial assets at amortised cost class 3 [Member] | | | |
|---|---|--------------------------------|---|--------------------------------|
| Categories of financial assets [Axis] | Financial assets, category [Member] | | Financial assets at amortised cost, category [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 1,568.76 | 1,262.84 | 1,568.76 | 1,262.84 |
| Financial assets, at fair value | (A) 1,568.76 | 1,262.84 | (B) 1,568.76 | 1,262.84 |
| Description of other financial assets at amortised cost class | Other financial assets | Other financial assets | Other financial assets | Other financial assets |

Footnotes

(A) The Management considers that the carrying amount of financial assets and financial liabilities recognized in the financial statements approximate their fair values.

(B) The Management considers that the carrying amount of financial assets and financial liabilities recognized in the financial statements approximate their fair values.

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 amortised cost, category [Member] | |
| | 31/03/2021 | 31/03/2020 |
| Disclosure of financial liabilities [Abstract] | | |
| Disclosure of financial liabilities [Line items] | | |
| Financial liabilities | (A) 2,049.28 | 731.23 |
| Financial liabilities, at fair value | (B) 2,049.28 | 731.23 |

Footnotes

(A) Trade payables, Lease liabilities and Other financial liabilities

(B) The Management considers that the carrying amount of financial assets and financial liabilities recognized in the financial statements approximate their fair values.

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

| | 01/04/2020 to 31/03/2021 |
|---|---|
| Disclosure of financial instruments [TextBlock] | |
| Disclosure of detailed information about financial instruments [TextBlock] | Textual information (53) [See below] |
| Disclosure of financial assets [TextBlock] | |
| Disclosure of financial assets [Abstract] | |
| Disclosure of financial liabilities [TextBlock] | |
| Disclosure of financial liabilities [Abstract] | |
| Disclosure of nature and extent of risks arising from financial instruments [TextBlock] | Textual information (54) [See below] |
| Disclosure of credit risk [TextBlock] | |
| Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock] | |
| Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract] | |
| Disclosure of credit risk exposure [TextBlock] | |
| Disclosure of credit risk exposure [Abstract] | |
| Disclosure of provision matrix [TextBlock] | |
| Disclosure of provision matrix [Abstract] | |
| Disclosure of financial instruments by type of interest rate [TextBlock] | |
| Disclosure of financial instruments by type of interest rate [Abstract] | |

Textual information (53)

Disclosure of detailed information about financial instruments [Text Block]

Categories of financial instruments

| Particulars | As at | | |
|-----------------------------|----------------|----------------|----------------|
| | March 31, 2021 | March 31, 2020 | April 01, 2019 |
| Financial assets | | | |
| Measured at amortised cost | | | |
| Cash and bank balances | 6,150.81 | 5,052.23 | 670.95 |
| Trade receivables | 44.42 | 4.66 | - |
| Other financial assets | 1,568.76 | 1,262.84 | 880.23 |
| Financial liabilities | | | |
| Measured at amortised cost | | | |
| Trade payables | 348.70 | 202.30 | 55.94 |
| Lease liabilities | 157.72 | 204.69 | 17.12 |
| Other financial liabilities | 1,542.86 | 324.24 | 321.15 |

Fair value hierarchy

The fair value hierarchy is based on inputs to valuation techniques that are used to measure fair value that are either observable or unobservable and consist of the following three levels:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 - Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs)

Note: As at the reporting period, the Company's assets / liabilities are under Level 3

Fair value of financial assets and financial liabilities that are not measured at fair value (but fair value disclosures are required)

The Management considers that the carrying amount of financial assets and financial liabilities recognized in the financial statements approximate their fair values.

Offsetting of financial assets and financial liabilities

The Company has not offset financial assets and financial liabilities.

Textual information (54)

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

Financial risk management objectives

The financial risk management of the Company is monitored by the Senior management as part of the operations. The Company's activities expose it to a variety of financial risks: market risk (including interest risk), credit risk and liquidity risk. The Company's overall risk management programme focuses to minimize potential adverse effects on the financial performance of the Company. The information presented below is based on information received by management.

(a) Credit risk management

Credit risk arises from cash and cash equivalents and deposits with banks, as well as credit exposures to customers and other receivables. The Company applies prudent credit acceptance policies, performs ongoing credit portfolio monitoring as well as manages the collection of receivables in order to minimise the credit risk exposure.

The maximum exposure to credit risk for each class of financial instruments is the carrying amount of that class of financial instruments presented in the notes to the financial statements. The Company's major classes of financial assets are cash and cash equivalents, term deposits, unbilled revenue, trade receivables and security deposits.

Deposits with banks are considered to have negligible risk or nil risk, as they are maintained with high rated banks/financial institutions as approved by the Board of directors and the period of such deposits is 365 days or less with preclosure option to ensure liquidity also.

Loans comprise of loans and advances provided to the employees of the Company and security deposits are mainly refundable deposits made on buildings taken under operating lease. Since these are assets with nil risk, the expected probability of default is "0%" and hence no provision for expected credit losses are made in the financial statements.

(b) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the board of directors, which has established an appropriate liquidity risk management framework for the management of the Companies short-term, medium-term and long term-funding and liquidity management requirement. The Company manages liquidity risk by maintaining adequate reserves and by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

Maturities of financial liabilities

The following tables detail the Company's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. Balances due within 12 months equal their carrying balance as the impact of discounting is not significant.

| Particulars | < 1 year | 1 to 5 years | > 5 years | Total |
|-----------------------------|----------|--------------|-----------|----------|
| March 31, 2021 | | | | |
| Trade payables | 348.70 | - | - | 348.70 |
| Lease liabilities | 27.72 | 130.00 | - | 157.72 |
| Other financial liabilities | 1,542.86 | - | - | 1,542.86 |

| | | | | |
|-----------------------------|--------|---|---|--------|
| March 31, 2020 | | | | |
| Trade payables | 202.30 | - | - | 202.30 |
| Other financial liabilities | 324.24 | - | - | 324.24 |
| April 01, 2019 | | | | |
| Trade payables | 55.94 | - | - | 55.94 |
| Other financial liabilities | 321.15 | - | - | 321.15 |

Maturities of financial assets

The following table details the Company's expected maturity for its non-derivative financial assets. The table has been drawn up based on the undiscounted contractual maturities of the financial assets including interest that will be earned on those assets. The inclusion of information on non-derivative financial assets is necessary in order to understand the Company's liquidity risk management as the liquidity is managed on a net asset and liability basis.

| Particulars | < 1 year | 1 to 5 years | > 5 years | Total |
|---------------------------------|----------|--------------|-----------|----------|
| March 31, 2021 | | | | |
| Non-interest bearing | 7,166.86 | - | - | 7,166.86 |
| Fixed interest rate instruments | 597.13 | - | - | 597.13 |
| March 31, 2020 | | | | |
| Non-interest bearing | 2,089.63 | 642.84 | - | 2,732.47 |
| Fixed interest rate instruments | 3,587.26 | - | - | 3,587.26 |
| April 01, 2019 | | | | |
| Non-interest bearing | 1,521.18 | - | - | 1,521.18 |
| Fixed interest rate instruments | 30.00 | - | - | 30.00 |

Non-interest rate bearing financial assets disclosed above includes Trade Receivable, Cash, Balances with banks held in current accounts and nodal accounts and Other financial assets.

Fixed interest rate instruments disclosed above represents balances with banks held in deposit accounts.

The amounts included above for variable interest rate instruments for both non-derivative financial assets and liabilities is subject to change if changes in variable interest rates differ to those estimates of interest rates determined at the end of the reporting period.

Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates will affect the Company's income or the value of its holdings of financial investments. Market risk is attributable to all market risk sensitive financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

Foreign currency risk management

The fluctuation in foreign currency rates may have potential impact on the statement of profit or loss and other comprehensive income and equity, where any transaction reference more than one currency or where assets/liabilities are denominated in a currency other than the functional currency of the Company.

Considering the economic environment in which the Company operates, its operations are subject to risk arising from fluctuations in exchange rates. The risks primarily relate to fluctuations in US Dollar against the functional currency of the Company.

| Particulars | As at March 31, 2021 | | As at March 31, 2020 | | As at April 01, 2019 | |
|----------------|-------------------------|------|-------------------------|------|-------------------------|-----|
| | USD | INR | USD | INR | USD | INR |
| Trade Payables | 0.10 | 7.15 | 0.02 | 1.32 | - | - |

Sensitivity

The sensitivity of profit or loss to change in the exchange rates arises mainly from foreign exchange denominated financial instruments are as follows :

Impact on profit after tax

| Particulars | As at March 31, 2021 |
|--------------------------|-------------------------|
| INR/USD - Increase by 5% | 0.36 |
| INR/USD - Decrease by 5% | (0.36) |

Interest rate risk management

The Company currently does not have any borrowings from the markets that is exposed to variations in the interest rates.

[400400] Notes - Non-current investments**Details of non-current investments [Table]**

..(1)

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

| Classification of non-current investments [Axis] | Investment1 | Investment2 | Investment3 |
|---|--|--|--|
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Non-current investments [Abstract] | | | |
| Disclosure of details of non-current investments [Abstract] | | | |
| Details of non-current investments [Line items] | | | |
| Type of non-current investments | Investment in subsidiaries equity instruments | Investment in subsidiaries equity instruments | Investment in subsidiaries equity instruments |
| Class of non-current investments | Other investments | Other investments | Other investments |
| Nature of non-current investments | Unquoted fully paid equity shares of Rs. 10/- each | Unquoted fully paid equity shares of Rs. 10/- each | Unquoted fully paid equity shares of Rs. 10/- each |
| Non-current investments | 20 | 2.5 | 200.01 |
| Name of body corporate in whom investment has been made | Dreamplug AA Tech Solutions Private Limited | Dreamplug Advisory Solutions Private Limited | Dreamplug Paytech Solutions Private Limited |
| Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity | Subsidiary | Subsidiary | Subsidiary |
| Number of shares of non-current investment made in body corporate | [shares] 20,00,000 | [shares] 2,50,000 | [shares] 2,00,01,000 |

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

| | | |
|--|------------|------------|
| | 31/03/2021 | 31/03/2020 |
| Disclosure of notes on non-current investments explanatory [TextBlock] | | |
| Aggregate amount of quoted non-current investments | 0 | 0 |
| Market value of quoted non-current investments | 0 | 0 |
| Aggregate amount of unquoted non-current investments | 222.51 | 0 |
| Aggregate provision for diminution in value of non-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

| | | |
|--|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of non-current assets held for sale and discontinued operations [TextBlock] | | |
| Net cash flows from (used in) operating activities, continuing operations | -4,551.78 | -3,923.77 |
| Net cash flows from (used in) operating activities, discontinued operations | 0 | 0 |
| Net cash flows from (used in) operating activities | -4,551.78 | -3,923.77 |
| Net cash flows from (used in) investing activities, continuing operations | -207.47 | 75.83 |
| Net cash flows from (used in) investing activities, discontinued operations | 0 | 0 |
| Net cash flows from (used in) investing activities | -207.47 | 75.83 |
| Net cash flows from (used in) financing activities, continuing operations | 5,857.83 | 8,229.22 |
| Net cash flows from (used in) financing activities, discontinued operations | 0 | 0 |
| Net cash flows from (used in) financing activities | 5,857.83 | 8,229.22 |

[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

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

| Classes of equity share capital [Axis] | Equity shares [Member] | | | Equity shares 1 [Member] |
|--|--------------------------------|--------------------------------|--------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 |
| Disclosure of classes of equity share capital [Abstract] | | | | |
| Disclosure of classes of equity share capital [Line items] | | | | |
| Type of share | | | | Equity shares of Rs. 10 each |
| Number of shares authorised | [shares] 71,50,100 | [shares] 67,00,000 | | [shares] 50,00,000 |
| Value of shares authorised | 265.01 | 220 | | 50 |
| Number of shares issued | [shares] 22,50,028 | [shares] 19,97,723 | | [shares] 4,00,000 |
| Value of shares issued | 189 | 163.77 | | 4 |
| Number of shares subscribed and fully paid | [shares] 22,50,028 | [shares] 19,97,723 | | [shares] 4,00,000 |
| Value of shares subscribed and fully paid | 189 | 163.77 | | 4 |
| 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] 22,50,028 | [shares] 19,97,723 | | [shares] 4,00,000 |
| Total value of shares subscribed | 189 | 163.77 | | 4 |
| Value of shares paid-up [Abstract] | | | | |
| Number of shares paid-up | [shares] 22,50,028 | [shares] 19,97,723 | | [shares] 4,00,000 |
| Value of shares called | 189 | 163.77 | | 4 |
| Calls unpaid [Abstract] | | | | |
| Calls unpaid by directors and officers [Abstract] | | | | |
| Calls unpaid by directors | 0 | 0 | | 0 |
| Calls unpaid by officers | 0 | 0 | | 0 |
| Total calls unpaid by directors and officers | 0 | 0 | | 0 |
| Calls unpaid by others | 0 | 0 | | 0 |
| Total calls unpaid | 0 | 0 | | 0 |
| Forfeited shares | 0 | 0 | | 0 |
| Forfeited shares reissued | 0 | 0 | | 0 |
| Value of shares paid-up | 189 | 163.77 | | 4 |
| 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 other private placement | [shares] 2,52,305 | [shares] 6,26,257 | | [shares] 0 |
| Total aggregate number of shares issued during period | [shares] 2,52,305 | [shares] 6,26,257 | | [shares] 0 |
| Total increase (decrease) in number of shares outstanding | [shares] 2,52,305 | [shares] 6,26,257 | | [shares] 0 |
| Number of shares outstanding at end of period | [shares] 22,50,028 | [shares] 19,97,723 | [shares] 13,71,466 | [shares] 4,00,000 |
| Reconciliation of value of shares outstanding [Abstract] | | | | |
| Changes in equity share capital [Abstract] | | | | |
| Increase in equity share capital during period [Abstract] | | | | |
| Amount of other private placement issue during period | 25.23 | 62.62 | | 0 |
| Total aggregate amount of increase in equity share capital during period | 25.23 | 62.62 | | 0 |
| Total increase (decrease) in share capital | 25.23 | 62.62 | | 0 |
| Equity share capital at end of period | 189 | 163.77 | 101.15 | 4 |

| | | | | |
|---|-------------------|-------------------|---|------------------------------|
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract] | | | | |
| Shares in company held by holding company | [shares] 0 | [shares] 0 | | [shares] 0 |
| Shares in company held by ultimate holding company | [shares] 0 | [shares] 0 | | [shares] 0 |
| Shares in company held by subsidiaries of its holding company | [shares] 0 | [shares] 0 | | [shares] 0 |
| Shares in company held by subsidiaries of its ultimate holding company | [shares] 0 | [shares] 0 | | [shares] 0 |
| Shares in company held by associates of its holding company | [shares] 0 | [shares] 0 | | [shares] 0 |
| Shares in company held by associates of its ultimate holding company | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates | [shares] 0 | [shares] 0 | | [shares] 0 |
| Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment | [shares] 1,82,456 | [shares] 1,49,386 | | [shares] 1,82,456 |
| Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment | 1.82 | 1.49 | | 1.82 |
| Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years | [shares] 0 | [shares] 0 | | [shares] 0 |
| Aggregate number of fully paid up shares issued by way of bonus shares during last five years | [shares] 0 | [shares] 0 | | [shares] 0 |
| Aggregate number of shares bought back during last five years | [shares] 0 | [shares] 0 | | [shares] 0 |
| Original paid-up value of forfeited shares | 0 | 0 | | 0 |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund, principal | 0 | 0 | 0 | 0 |
| Application money received for allotment of securities and due for refund, interest accrued | 0 | 0 | 0 | 0 |
| Total application money received for allotment of securities and due for refund and interest accrued thereon | 0 | 0 | 0 | 0 |
| Number of shares proposed to be issued | [shares] 0 | [shares] 0 | | [shares] 0 |
| Share premium for shares to be allotted | 0 | 0 | | 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] | | Equity shares 2 [Member] | |
|---|--------------------------------|-------------------|---|---|
| | 01/04/2019 to 31/03/2020 | 31/03/2019 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of classes of equity share capital [Abstract] | | | | |
| Disclosure of classes of equity share capital [Line items] | | | | |
| Type of share | Equity shares of Rs. 10 each | | 0.0001% Compulsorily Convertible Cumulative Preference shares of Rs. 100 each | 0.0001% Compulsorily Convertible Cumulative Preference shares of Rs. 100 each |
| Number of shares authorised | [shares] 50,00,000 | | [shares] 21,50,100 | [shares] 17,00,000 |
| Value of shares authorised | 50 | | 215.01 | 170 |
| Number of shares issued | [shares] 4,00,000 | | [shares] 18,50,028 | [shares] 15,97,723 |
| Value of shares issued | 4 | | 185 | 159.77 |
| Number of shares subscribed and fully paid | [shares] 4,00,000 | | [shares] 18,50,028 | [shares] 15,97,723 |
| Value of shares subscribed and fully paid | 4 | | 185 | 159.77 |
| 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] 4,00,000 | | [shares] 18,50,028 | [shares] 15,97,723 |
| Total value of shares subscribed | 4 | | 185 | 159.77 |
| Value of shares paid-up [Abstract] | | | | |
| Number of shares paid-up | [shares] 4,00,000 | | [shares] 18,50,028 | [shares] 15,97,723 |
| Value of shares called | 4 | | 185 | 159.77 |
| Calls unpaid [Abstract] | | | | |
| Calls unpaid by directors and officers [Abstract] | | | | |
| Calls unpaid by directors | 0 | | 0 | 0 |
| Calls unpaid by officers | 0 | | 0 | 0 |
| Total calls unpaid by directors and officers | 0 | | 0 | 0 |
| Calls unpaid by others | 0 | | 0 | 0 |
| Total calls unpaid | 0 | | 0 | 0 |
| Forfeited shares | 0 | | 0 | 0 |
| Forfeited shares reissued | 0 | | 0 | 0 |
| Value of shares paid-up | 4 | | 185 | 159.77 |
| Par value per share | [INR/shares] 10 | | [INR/shares] 100 | [INR/shares] 100 |
| Amount per share called in case shares not fully called | [INR/shares] 0 | | [INR/shares] 0 | [INR/shares] 0 |
| Reconciliation of number of shares outstanding [Abstract] | | | | |
| Changes in number of shares outstanding [Abstract] | | | | |
| Increase in number of shares outstanding [Abstract] | | | | |
| Number of shares issued in other private placement | [shares] 0 | | [shares] 2,52,305 | [shares] 6,26,257 |
| Total aggregate number of shares issued during period | [shares] 0 | | [shares] 2,52,305 | [shares] 6,26,257 |
| Total increase (decrease) in number of shares outstanding | [shares] 0 | | [shares] 2,52,305 | [shares] 6,26,257 |
| Number of shares outstanding at end of period | [shares] 4,00,000 | [shares] 4,00,000 | [shares] 18,50,028 | [shares] 15,97,723 |
| Reconciliation of value of shares outstanding [Abstract] | | | | |
| Changes in equity share capital [Abstract] | | | | |
| Increase in equity share capital during period [Abstract] | | | | |
| Amount of other private placement issue during period | 0 | | 25.23 | 62.62 |
| Total aggregate amount of increase in equity share capital during period | 0 | | 25.23 | 62.62 |
| Total increase (decrease) in share capital | 0 | | 25.23 | 62.62 |
| Equity share capital at end of period | 4 | 4 | 185 | 159.77 |
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract] | | | | |
| Shares in company held by holding company | [shares] 0 | | [shares] 0 | [shares] 0 |

| | | | | |
|---|------------------------------|--|---|---|
| Shares in company held by ultimate holding company | [shares] 0 | | [shares] 0 | [shares] 0 |
| Shares in company held by subsidiaries of its holding company | [shares] 0 | | [shares] 0 | [shares] 0 |
| Shares in company held by subsidiaries of its ultimate holding company | [shares] 0 | | [shares] 0 | [shares] 0 |
| Shares in company held by associates of its holding company | [shares] 0 | | [shares] 0 | [shares] 0 |
| Shares in company held by associates of its ultimate holding company | [shares] 0 | | [shares] 0 | [shares] 0 |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates | [shares] 0 | | [shares] 0 | [shares] 0 |
| Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment | [shares] 1,49,386 | | [shares] 0 | [shares] 0 |
| Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment | 1.49 | | 0 | 0 |
| Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years | [shares] 0 | | [shares] 0 | [shares] 0 |
| Aggregate number of fully paid up shares issued by way of bonus shares during last five years | [shares] 0 | | [shares] 0 | [shares] 0 |
| Aggregate number of shares bought back during last five years | [shares] 0 | | [shares] 0 | [shares] 0 |
| Original paid-up value of forfeited shares | 0 | | 0 | 0 |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund, principal | 0 | | 0 | 0 |
| Application money received for allotment of securities and due for refund, interest accrued | 0 | | 0 | 0 |
| Total application money received for allotment of securities and due for refund and interest accrued thereon | 0 | | 0 | 0 |
| Number of shares proposed to be issued | [shares] 0 | | [shares] 0 | [shares] 0 |
| Share premium for shares to be allotted | 0 | | 0 | 0 |
| Type of share | Equity shares of Rs. 10 each | | 0.0001 % Compulsorily Convertible Cumulative Preference shares of Rs. 100 each | 0.0001 % Compulsorily Convertible Cumulative Preference shares of Rs. 100 each |

Disclosure of classes of equity share capital [Table]

..(3)

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

| Classes of equity share capital [Axis] | Equity shares 2 [Member] |
|--|--------------------------|
| | 31/03/2019 |
| Disclosure of classes of equity share capital [Abstract] | |
| Disclosure of classes of equity share capital [Line items] | |
| Reconciliation of number of shares outstanding [Abstract] | |
| Number of shares outstanding at end of period | [shares] 9,71,466 |
| Reconciliation of value of shares outstanding [Abstract] | |
| Equity share capital at end of period | 97.15 |

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

..(1)

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

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | | | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Name of shareholder [Axis] | Name of shareholder [Member] | | Shareholder 1 [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Type of share | Equity shares of Rs. 10 each | Equity shares of Rs. 10 each | Equity shares of Rs. 10 each | Equity shares of Rs. 10 each |
| Disclosure of shareholding more than five per cent in company [Abstract] | | | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | | | |
| Type of share | Equity shares of Rs. 10 each | Equity shares of Rs. 10 each | Equity shares of Rs. 10 each | Equity shares of Rs. 10 each |
| Name of shareholder | | | Kunal Shah | Kunal Shah |
| Permanent account number of shareholder | | | AQVPS0173K | AQVPS0173K |
| Country of incorporation or residence of shareholder | | | INDIA | INDIA |
| Number of shares held in company | | | [shares] 3,99,999 | [shares] 3,99,999 |
| Percentage of shareholding in company | | | 99.9998% | 99.9998% |

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 2 [Member] | |
|---|---|---|
| Name of shareholder [Axis] | Name of shareholder [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Type of share | 0.0001 % Compulsorily Convertible Cumulative Preference shares of Rs. 100 each | 0.0001 % Compulsorily Convertible Cumulative Preference shares of Rs. 100 each |
| Disclosure of shareholding more than five per cent in company [Abstract] | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | |
| Type of share | 0.0001 % Compulsorily Convertible Cumulative Preference shares of Rs. 100 each | 0.0001 % Compulsorily Convertible Cumulative Preference shares of Rs. 100 each |

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|--------------------------------|
| Disclosure of notes on equity share capital explanatory [TextBlock] | Textual information (55) [See below] | |
| Whether there are any shareholders holding more than five per cent shares in company | Yes | Yes |
| Number of persons on private placement of equity share | 8 | 5 |
| Nature of security on private placement of equity share | - | - |
| Whether reduction in capital done during year | No | No |
| Whether money raised from public offering during year | No | No |

Textual information (55)

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

Equity share capital

| Particulars | As at | | | | | |
|---|----------------|--------|----------------|--------|----------------|--------|
| | March 31, 2021 | | March 31, 2020 | | April 01, 2019 | |
| | No. of shares | Rs. | No. of shares | Rs. | No. of shares | Rs. |
| Authorised share capital | | | | | | |
| Equity shares of Rs. 10 each | 50,00,000 | 50.00 | 50,00,000 | 50.00 | 50,00,000 | 50.00 |
| 0.0001% Compulsorily Convertible Cumulative Preference shares of Rs. 100 each | 21,50,100 | 215.01 | 17,00,000 | 170.00 | 10,00,000 | 100.00 |
| Total | | 265.01 | | 220.00 | | 150.00 |
| Issued subscribed and fully paid-up share capital | | | | | | |
| (a) Equity shares of Rs. 10 each | 4,00,000 | 4.00 | 4,00,000 | 4.00 | 4,00,000 | 4.00 |
| (b) 0.0001% Compulsorily Convertible Cumulative Preference shares of Rs. 100 each | 18,50,028 | 185.00 | 15,97,723 | 159.77 | 9,71,466 | 97.15 |
| Total | | 189.00 | | 163.77 | | 101.15 |

A. Reconciliation of number of shares and amount outstanding at the beginning and at the end of the reporting year

(a) Equity shares of Rs. 10 each

| Particulars | As at | | | | | |
|-------------|----------------|--|----------------|--|----------------|--|
| | March 31, 2021 | | March 31, 2020 | | April 01, 2019 | |

| | No. of shares | Rs. | No. of shares | Rs. | No. of shares | Rs. |
|-----------------------------|---------------|------|---------------|------|---------------|------|
| Opening balance | 4,00,000 | 4.00 | 4,00,000 | 4.00 | - | - |
| Add: Issued during the year | - | - | - | - | 4,00,000 | 4.00 |
| Closing balance | 4,00,000 | 4.00 | 4,00,000 | 4.00 | 4,00,000 | 4.00 |

(b) 0.0001% Compulsorily Convertible Cumulative Preference shares of Rs. 100 each

| Particulars | As at | | | | | |
|-----------------------------|----------------|--------|----------------|--------|----------------|-------|
| | March 31, 2021 | | March 31, 2020 | | April 01, 2019 | |
| | No. of shares | Rs. | No. of shares | Rs. | No. of shares | Rs. |
| Opening balance | 15,97,723 | 159.77 | 9,71,466 | 97.15 | - | - |
| Add: Issued during the year | 2,52,305 | 25.23 | 6,26,257 | 62.62 | 9,71,466 | 97.15 |
| Closing balance | 18,50,028 | 185.00 | 15,97,723 | 159.77 | 9,71,466 | 97.15 |

B. Details of rights, preference and restrictions attached to shares

(a) Equity shares of Rs. 10 each

The Company has only one class of equity shares having a par value of Rs. 10 per share. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time subject to payment of dividend to preference shareholders.

The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to its share of the paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid.

Failure to pay any amount called up on shares may lead to forfeiture of the shares. On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, after distribution of all preferential amounts in proportion to their shareholding.

(b) 0.0001% Compulsorily Convertible Cumulative Preference Shares [CCCPS]

CCCPS have face value of Rs. 100 each. The CCCPS are issued at a minimum preferential dividend rate of 0.0001% per annum ("Preferential Dividend"). The Preferential Dividend is cumulative and shall accrue from year to year whether or not paid, and accrued dividends shall be paid in full (together with dividends accrued from prior years), prior and in preference to any dividend or distribution payable upon shares of any other class or series in the same fiscal year. Notwithstanding the above, the Preferential Dividend shall be due only when declared by the Board.

In addition to and after payment of the Preferential Dividend, each CCCPS would be entitled to participate pari-passu in any cash or non-cash dividends paid to the holders of shares of all other classes (including Equity Shares) on a pro rata basis. No dividend or distribution shall be paid on any share of any class or series of the Company if and to the extent that as a consequence of such dividend or distribution any CCCPS would be entitled to a dividend hereunder greater than the maximum amount permitted to be paid in respect of CCCPS of an Indian company held by a non-resident under Laws.

In the event of a Liquidity event, each holder of CCCPS shall be entitled to the higher of the following amounts: (i) pro-rata to its shareholding in the Company (on an as-if-converted basis) on account of Equity Securities held by such holder; or (ii) subscription price paid to the Company in respect of all of the CCCPS held by such holder, along with all due and unpaid dividends pertaining to such CCCPS.

Each CCCPS maybe converted into Equity Shares at any time at the option of the holder of the CCCPS. Subject to compliance with Law, each CCCPS shall automatically be converted into Equity Shares, at the conversion price then in effect, upon the earlier of (i) 1 (one) day prior to the expiry of 20 (twenty) years from their respective date of issuance, as applicable; or (ii) in connection with an IPO, prior to the filing of a prospectus (or equivalent document, by whatever name called) by the Company with the competent authority or such later date as may be permitted under Law.

The holders of the CCCPS shall be entitled to receive notice of and vote on all matters that are submitted to the vote of the Shareholders of the Company (including the holders of Equity Shares). The CCCPS holders have agreed to subscribe to the CCCPS on the basis that they will be able to exercise voting rights on the CCCPS as if the same were converted into Equity Shares.

CCCPS would be converted to equity shares in conversion ratio of 1:1 at any time within a period as mentioned in the below table. These CCCPS are convertible at a price and in the manner as described in the Shareholders agreement /Share purchase and subscription agreement.

Details of maturity dates for Compulsorily Convertible cumulative preference shares

| Particulars | Maturity Date | As at March 31, 2021 |
|--|---------------|----------------------|
| 3,27,875 0.0001% Compulsorily Convertible cumulative preference shares of Rs 100/-each | 28-Sep-39 | 3,27,87,500 |
| 50,443 0.0001% Compulsorily Convertible cumulative preference shares of Rs 100/-each | 07-Sep-39 | 50,44,300 |
| 2,26,992 0.0001% Compulsorily Convertible cumulative preference shares of Rs 100/-each | 27-Aug-39 | 2,26,99,200 |
| 2,356 0.0001% Compulsorily Convertible cumulative preference shares of Rs 100/-each | 20-Apr-39 | 2,35,600 |
| 18,591 0.0001% Compulsorily Convertible cumulative preference shares of Rs 100/-each | 10-Apr-39 | 18,59,100 |
| 27,212 0.0001% Compulsorily Convertible cumulative preference shares of Rs 100/-each | 21-Feb-39 | 27,21,200 |
| 12,369 0.0001% Compulsorily Convertible cumulative preference shares of Rs 100/-each | 24-Jan-39 | 12,36,900 |
| 23,560 0.0001% Compulsorily Convertible cumulative preference shares of Rs 100/-each | 18-Nov-38 | 23,56,000 |
| 58,900 0.0001% Compulsorily Convertible cumulative preference shares of Rs 100/-each | 30-Sep-38 | 58,90,000 |
| | | |

| | | |
|--|-----------|-------------|
| 4,47,640 0.0001% Compulsorily Convertible cumulative preference shares of Rs 100/-each | 27-Sep-38 | 4,47,64,000 |
| 62,500 0.0001% Compulsorily Convertible cumulative preference shares of Rs 100/-each | 29-Jun-38 | 62,50,000 |
| 1,78,571 0.0001% Compulsorily Convertible cumulative preference shares of Rs 100/-each | 20-Jun-38 | 1,78,57,100 |
| 23,810 0.0001% Compulsorily Convertible cumulative preference shares of Rs 100/-each | 07-Jun-38 | 23,81,000 |
| 1,19,047 0.0001% Compulsorily Convertible cumulative preference shares of Rs 100/-each | 05-Jun-38 | 1,19,04,700 |
| 17,857 0.0001% Compulsorily Convertible cumulative preference shares of Rs 100/-each | 13-May-38 | 17,85,700 |
| 2,52,305 0.0001% Compulsorily Convertible cumulative preference shares of Rs 100/-each | 29-Jan-41 | 2,52,30,500 |

C. Details of shareholders holding more than 5% shares of a class of shares

| Particulars | As at | | | | | |
|---|----------------|----------|----------------|----------|----------------|----------|
| | March 31, 2021 | | March 31, 2020 | | April 01, 2019 | |
| | No. of shares | % | No. of shares | % | No. of shares | % |
| Equity shares of Rs. 10 each | | | | | | |
| Kunal Shah | 3,99,999 | 99.9998% | 3,99,999 | 99.9998% | 3,99,999 | 99.9998% |
| 0.0001% Compulsorily Convertible Cumulative Preference shares of Rs. 100 each | | | | | | |
| QED Innovation Labs LLP | 3,95,347 | 21.37% | 4,01,785 | 25.15% | 4,01,785 | 41.36% |
| SCI Investments V | 2,99,947 | 16.21% | 2,82,629 | 17.69% | 1,76,700 | 18.19% |
| | | | | | | |

| | | | | | | |
|-----------------------------|----------|--------|----------|--------|----------|--------|
| Ribbit Capital Mauritius IV | 2,99,947 | 16.21% | 2,82,629 | 17.69% | 1,76,700 | 18.19% |
| Gemini Investments L.P. | 1,76,609 | 9.55% | 1,76,609 | 11.05% | 70,680 | 7.28% |

D. The Company has neither allotted any shares as fully paid-up pursuant to contracts without payments being received in cash or by way of bonus shares nor bought back any shares.

[612700] Notes - Income taxes

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|--------------------------------|
| Disclosure of income tax [TextBlock] | Textual information (56) [See below] | |
| Major components of tax expense (income) [Abstract] | | |
| Current tax expense (income) and adjustments for current tax of prior periods [Abstract] | | |
| Current tax expense (income) | 0 | 0 |
| Adjustments for current tax of prior periods | 0 | 0 |
| Total current tax expense (income) and adjustments for current tax of prior periods | 0 | 0 |
| Other components of deferred tax expense (income) | 0 | 0 |
| Total tax expense (income) | 0 | 0 |
| Reconciliation of accounting profit multiplied by applicable tax rates [Abstract] | | |
| Accounting profit | -5,238.74 | -3,611.11 |
| Tax expense (income) at applicable tax rate | 0 | 0 |
| Total tax expense (income) | 0 | 0 |
| Reconciliation of average effective tax rate and applicable tax rate [Abstract] | | |
| Accounting profit | -5,238.74 | -3,611.11 |

Textual information (56)

Disclosure of income tax [Text Block]

The Company has incurred loss in the current year and during the prior years as well, resulting in unutilized tax losses which are available for offset against future taxable profits. No deferred tax asset has been recognized due to unpredictability of future taxable profits.

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

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|--------------------------------|--------------------------------|
| Disclosure of exploration and evaluation assets [TextBlock] | | |
| Whether there are any exploration and evaluation activities | No | No |

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

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|--------------------------------|--------------------------------|
| Disclosure of accounting for government grants and disclosure of government assistance [TextBlock] | | |
| Whether company has received any government grant or government assistance | No | No |

[401100] Notes - Subclassification and notes on liabilities and assets**Classification of inventories [Table]**

..(1)

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

| Classification of inventories [Axis] | Company inventories [Member] | | |
|--|------------------------------|------------|------------|
| | 31/03/2021 | 31/03/2020 | 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | | |
| Inventories notes [Abstract] | | | |
| Classification of inventories [Abstract] | | | |
| Classification of inventories [Line items] | | | |
| Inventories | 0 | 0 | 0 |

Details of advances [Table]

..(1)

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|------------------------------------|------------|------------------------------------|------------|
| | Capital advances [Member] | | Prepaid expenses [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 0 | 0.13 | 0 | 0.83 |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Advance due by others | 0 | 0.13 | 0 | 0.83 |
| Total advance due by directors other officers or others | 0 | 0.13 | 0 | 0.83 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of advances [Table]

..(2)

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|------------------------------------|------------|------------------------------------|------------|
| Classification of advances [Axis] | Advance tax [Member] | | Tax deducted at source [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 27.17 | 21.06 | 27.17 | 21.06 |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Advance due by others | 27.17 | 21.06 | 27.17 | 21.06 |
| Total advance due by directors other officers or others | 27.17 | 21.06 | 27.17 | 21.06 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of advances [Table]

..(3)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|------------------------------------|------------|------------------------------------|------------|
| Classification of advances [Axis] | Advances given suppliers [Member] | | Prepaid expenses [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 0 | 6.95 | 229.68 | 6.37 |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Advance due by others | 0 | 6.95 | 229.68 | 6.37 |
| Total advance due by directors other officers or others | 0 | 6.95 | 229.68 | 6.37 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of advances [Table]

..(4)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|--|--|------------------------------------|--------------------------------|
| Classification of advances [Axis] | Other taxes receivable [Member] | | Other advances, others [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 776.67 | 291.52 | 99.14 | 0 |
| Nature of other advance | Balances with government authorities [Good and Services tax receivables] | Balances with government authorities [Good and Services tax receivables] | Unbilled revenue | - |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Advance due by others | 776.67 | 291.52 | 99.14 | 0 |
| Total advance due by directors other officers or others | 776.67 | 291.52 | 99.14 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Other current financial liabilities, others [Table]

..(1)

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

| Other current financial liabilities, others [Axis] | Column1 | | Column2 | |
|--|--|--|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of other current financial liabilities notes [Abstract] | | | | |
| Other current financial liabilities [Abstract] | | | | |
| Other current financial liabilities, others | 4.51 | 0.46 | 1,496.74 | 322.79 |
| Other current financial liabilities, others [Abstract] | | | | |
| Other current financial liabilities, others [Line items] | | | | |
| Description of other current financial liabilities, others | Payable on purchase of Property, plant and equipment | Payable on purchase of Property, plant and equipment | Receipts from Users | Receipts from Users |
| Other current financial liabilities, others | 4.51 | 0.46 | 1,496.74 | 322.79 |

Other current financial liabilities, others [Table]

..(2)

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

| Other current financial liabilities, others [Axis] | Column3 | | Column4 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of other current financial liabilities notes [Abstract] | | | | |
| Other current financial liabilities [Abstract] | | | | |
| Other current financial liabilities, others | 41.61 | 0.99 | 27.72 | 28.28 |
| Other current financial liabilities, others [Abstract] | | | | |
| Other current financial liabilities, others [Line items] | | | | |
| Description of other current financial liabilities, others | Other payables | Other payables | Lease liabilities | Lease liabilities |
| Other current financial liabilities, others | 41.61 | 0.99 | 27.72 | 28.28 |

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] | Column | |
|--|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Other non-current financial assets notes [Abstract] | | |
| Other non-current financial assets [Abstract] | | |
| Other non-current financial assets, others | 21.53 | 38.71 |
| Other non-current financial assets, others [Abstract] | | |
| Other non-current financial assets, others [Line items] | | |
| Description other non-current financial assets, others | Security deposits | Security deposits |
| Other non-current financial assets, others | 21.53 | 38.71 |

Disclosure of breakup of provisions [Table]

..(1)

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

| Classification based on current non-current [Axis] | Non-current [Member] | | Current [Member] | |
|--|----------------------|------------|------------------|------------|
| | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Provisions notes [Abstract] | | | | |
| Disclosure of breakup of provisions [Abstract] | | | | |
| Disclosure of breakup of provisions [Line items] | | | | |
| Provisions [Abstract] | | | | |
| Provisions for employee benefits [Abstract] | | | | |
| Provision gratuity | 30.08 | 7.68 | 0.03 | 0.01 |
| Total provisions for employee benefits | 30.08 | 7.68 | 0.03 | 0.01 |
| CSR expenditure provision | 0 | 0 | 0 | 0 |
| Total provisions | 30.08 | 7.68 | 0.03 | 0.01 |

Other current financial assets others [Table]

..(1)

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

| Other current financial assets others [Axis] | Column1 | | Column2 | |
|--|----------------------------------|----------------------------------|------------------------------------|------------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current financial assets [Abstract] | | | | |
| Other current financial assets others | 1,528.89 | 1,138.69 | 2.65 | 36.73 |
| 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 | Interest accrued on fixed deposits | Interest accrued on fixed deposits |
| Other current financial assets others | 1,528.89 | 1,138.69 | 2.65 | 36.73 |

Other current financial assets others [Table]

..(2)

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

| Other current financial assets others [Axis] | Column3 | | Column4 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current financial assets [Abstract] | | | | |
| Other current financial assets others | 0 | 35.22 | 15.46 | 13.49 |
| Other current financial assets others [Abstract] | | | | |
| Other current financial assets others [Line items] | | | | |
| Description other current financial assets others | Advance employees | to Advance employees | to Other Receivables | to Other Receivables |
| Other current financial assets others | 0 | 35.22 | 15.46 | 13.49 |

Other current financial assets others [Table]

..(3)

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

| Other current financial assets others [Axis] | Column5 | |
|--|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Other current financial assets [Abstract] | | |
| Other current financial assets others | 0.23 | 0 |
| Other current financial assets others [Abstract] | | |
| Other current financial assets others [Line items] | | |
| Description other current financial assets others | Employee Loan | Employee Loan |
| Other current financial assets others | 0.23 | 0 |

Subclassification of trade receivables [Table]

..(1)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|---|------------|------------------------------------|------------|
| | Classification of assets based on security [Member] | | Unsecured considered good [Member] | |
| | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on trade receivables [Abstract] | | | | |
| Subclassification of trade receivables [Abstract] | | | | |
| Subclassification of trade receivables [Line items] | | | | |
| Breakup of trade receivables [Abstract] | | | | |
| Trade receivables, gross | 44.42 | 4.66 | 44.42 | 4.66 |
| Allowance for bad and doubtful debts | 0 | 0 | 0 | 0 |
| Total trade receivables | 44.42 | 4.66 | 44.42 | 4.66 |
| Details of trade receivables due by directors, other officers or others [Abstract] | | | | |
| Trade receivables due by directors | | | 0 | 0 |
| Trade receivables due by other officers | | | 0 | 0 |
| Trade receivables due by others | | | 44.42 | 4.66 |
| Total trade receivables due by directors, other officers or others | | | 44.42 | 4.66 |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Trade receivables due by firms in which any director is partner | | | 0 | 0 |
| Trade receivables due by private companies in which any director is director | | | 0 | 0 |
| Trade receivables due by private companies in which any director is member | | | 0 | 0 |
| Total trade receivables due by firms or companies in which any director is partner or director | | | 0 | 0 |

Other current liabilities, others [Table]

..(1)

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

| Other current liabilities, others [Axis] | Column | |
|--|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Disclosure of other current liabilities notes [Abstract] | | |
| Other current liabilities [Abstract] | | |
| Other current liabilities, others | 48.49 | 26.55 |
| Other current liabilities, others [Abstract] | | |
| Other current liabilities, others [Line items] | | |
| Description of other current liabilities, others | Statutory remittances (other than income taxes) | Statutory remittances (other than income taxes) |
| Other current liabilities, others | 48.49 | 26.55 |

Other non-current financial liabilities others [Table]

..(1)

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

| Other non-current financial liabilities others [Axis] | Column | |
|--|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Disclosure of other non-current financial liabilities notes [Abstract] | | |
| Other non-current financial liabilities [Abstract] | | |
| Other non-current financial liabilities, others | 130 | 176.41 |
| Other non-current financial liabilities others [Abstract] | | |
| Other non-current financial liabilities others [Line items] | | |
| Description other non-current financial liabilities others | Lease liabilities | Lease liabilities |
| Other non-current financial liabilities, others | 130 | 176.41 |

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
|---|---|--------------------------------|------------|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock] | Textual information (57) [See below] | | |
| Disclosure of notes on trade receivables explanatory [TextBlock] | Textual information (58) [See below] | | |
| Total other non-current financial assets | 21.53 | 38.71 | 3.3 |
| Advances, non-current | 27.17 | 22.02 | 4.35 |
| Total other non-current assets | (A) 27.17 | 22.02 | 4.35 |
| Disclosure of notes on cash and bank balances explanatory [TextBlock] | Textual information (59) [See below] | | |
| Fixed deposits with banks | (B) 597.13 | 3,587.26 | 30 |
| Other balances with banks | (C) 5,551.93 | 1,460.42 | 640.95 |
| Total balance with banks | 6,149.06 | 5,047.68 | 670.95 |
| Cash on hand | 0 | 0 | 0 |
| Others | 1.75 | 4.55 | 0 |
| Total cash and cash equivalents | 6,150.81 | 5,052.23 | 670.95 |
| Total cash and bank balances | 6,150.81 | 5,052.23 | 670.95 |
| Nature of other cash and cash equivalents | Corporate Cards | Corporate Cards | |
| Earmarked balances with banks | 597.13 | 0 | |
| Balances held with banks to extent held as margin money | 597.13 | 0 | |
| Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments | 597.13 | 0 | |
| Bank deposits with more than 12 months maturity | 0 | 0 | |
| Total other current financial assets | 1,547.23 | 1,224.13 | 876.93 |
| Advances, current | 1,105.49 | 304.84 | 43.56 |
| Total other current assets | 1,105.49 | 304.84 | 43.56 |
| Total other non-current financial liabilities | (D) 130 | 176.41 | 10.58 |
| Interest accrued on borrowings | 0 | 0 | 0 |
| Interest accrued on public deposits | 0 | 0 | 0 |
| Interest accrued others | 0 | 0 | 0 |
| Unpaid dividends | 0 | 0 | 0 |
| Unpaid matured deposits and interest accrued thereon | 0 | 0 | 0 |
| Unpaid matured debentures and interest accrued thereon | 0 | 0 | 0 |
| Debentures claimed but not paid | 0 | 0 | 0 |
| Public deposit payable, current | 0 | 0 | 0 |
| Total other current financial liabilities | 1,570.58 | 352.52 | 327.69 |
| Current liabilities portion of share application money pending allotment | 0 | 0 | 0 |
| Total other payables, current | 0 | 0 | 0 |
| Total other current liabilities | 48.49 | 26.55 | 4.42 |

Footnotes

(A) Income tax assets (net) and Other non-current assets

(B) Deposits with original maturities of less than 3 months (Fixed Deposits as on March 31, 2021 includes earmarked fixed deposits which are pledged as security/margin money against guarantees issued by banks on behalf of the Company. Also refer Note 32.)

(C) Balances with banks in: Current accounts, Nodal accounts and Settlement wallets

(D) Lease liabilities

Textual information (57)**Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]****Trade payables**

1. The credit term for dues to creditors is in the ordinary course of the business and there are no extended credit terms given to any supplier. Under the contracts with these creditors, the Company is not exposed to any interest on delayed payment.

2. Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

Textual information (58)

Disclosure of notes on trade receivables explanatory [Text Block]

The average credit period provided to parties ranges from 30 to 45 days. Before accepting a new customer, the Company, assesses the customer's credit quality and defines credit limits.

The Company has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and adjusted for forward-looking information. The expected credit loss allowance is based on the ageing of the days the receivables are due and the rates as given in the provision matrix.

The credit risk associated with the trade receivables from related parties has been considered low, and there has been no history of delayed payments or write-offs. With regard to other receivables, the Company has had no past history of any credit loss and based on such past experience and expectation in the future, credit loss has been provided at Nil.

No trade and other receivables are due from the directors or other officers of the Company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member.

Textual information (59)

Disclosure of notes on cash and bank balances explanatory [Text Block]

Cash and cash equivalents

| Particulars | As at | | |
|--|----------------|----------------|----------------|
| | March 31, 2021 | March 31, 2020 | April 01, 2019 |
| Balances with banks in: | | | |
| Current accounts | 1,932.97 | 132.01 | 61.62 |
| Nodal accounts | 2,371.04 | 2.86 | 112.28 |
| Settlement wallets | 1,247.92 | 1,325.55 | 467.05 |
| Corporate Cards | 1.75 | 4.55 | - |
| Deposits with original maturities of less than 3 months* | 597.13 | 3,587.26 | 30.00 |
| Total | 6,150.81 | 5,052.23 | 670.95 |

Fixed Deposits as on March 31, 2021 includes earmarked fixed deposits which are pledged as security/margin money against guarantees issued by banks on behalf of the Company. Also refer Note 32.

[401200] Notes - Additional disclosures on balance sheet**Details of disclosures required under MSMED Act 2006 [Table]**

..(1)

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

| Micro small medium enterprises [Axis] | MSMED | |
|---|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Additional balance sheet notes [Abstract] | | |
| Details of disclosures required under MSMED Act 2006 [Abstract] | | |
| Details of disclosures required under MSMED Act 2006 [Line items] | | |
| Principal and interest due remaining unpaid [Abstract] | | |
| Principal due remaining unpaid | 0.58 | 5.09 |
| Interest due remaining unpaid | 0 | 0 |
| Total principal and interest due remaining unpaid | 0.58 | 5.09 |
| Amount of interest paid under MSMED Act 2006 | 0 | 0 |
| Amount of payments made to supplier beyond due date during year | 0 | 0 |
| Amount of interest due and payable for period | 0 | 0 |
| Amount of interest accrued and remaining unpaid at end of accounting year | 0 | 0 |
| Amount of further interest due and payable even in succeeding year | 0 | 0 |
| Maximum amount outstanding for period from micro small medium enterprises | 0.58 | 5.09 |
| Name supplier being micro small medium enterprises | (A) Various | Various |

Footnotes

(A) The Company has certain dues to suppliers registered under Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED').

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
|---|---|--------------------------------|------------|
| Disclosure of additional balance sheet notes explanatory [TextBlock] | Textual information (60) [See below] | | |
| Description of estimates and critical accounting estimates explanatory [TextBlock] | Textual information (61) [See below] | | |
| Additional balance sheet notes [Abstract] | | | |
| Contingent liabilities and commitments [Abstract] | | | |
| Classification of contingent liabilities [Abstract] | | | |
| Claims against company not acknowledged as debt | 0 | 0 | |
| Guarantees | 725 | 0 | |
| Other money for which company is contingently liable | 0 | 0 | |
| Total contingent liabilities | 725 | 0 | |
| Classification of commitments [Abstract] | | | |
| Estimated amount of contracts remaining to be executed on capital account and not provided for | 0 | 0 | |
| Uncalled liability on shares and other investments partly paid | 0 | 0 | |
| Other commitments | 0 | 0 | |
| Total commitments | 0 | 0 | |
| Total contingent liabilities and commitments | 725 | 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 dividends proposed to be distributed to preference shareholders | 0 | 0 | |
| Amount of per share dividend proposed to be distributed to preference shareholders | [INR/shares] 0 | [INR/shares] 0 | |
| Arrears of fixed cumulative dividends on preference shares | 0 | 0 | |
| Percentage of proposed dividend | 0.00% | 0.00% | |
| Details of outstanding unutilised amounts received in respect of issue of securities for specific purpose [Abstract] | | | |
| Outstanding unutilised amounts received in respect of issue of securities for specific purpose | 0 | 0 | |
| Amount of unutilised amounts invested | 0 | 0 | |
| Details of disclosures required under MSMED Act 2006 [Abstract] | | | |
| Principal and interest due remaining unpaid [Abstract] | | | |
| Details of disclosure regarding companies limited by guarantee [Abstract] | | | |
| Amount each member undertakes to contribute as per memorandum of association in case of companies limited by guarantee having share capital | 0 | 0 | |
| Amount each member undertakes to contribute as per memorandum of association in case of companies limited by guarantee not having share capital | 0 | 0 | |
| Disclosure of information on deviation from accounting standards balance sheet [Abstract] | | | |
| Financial effect of deviation from accounting standards balance sheet | 0 | 0 | |
| Details of share capital held by foreign companies [Abstract] | | | |
| Percentage of share capital held by foreign company | 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 provision made by nidhi companies [Abstract] | | | |
| Amount of provisions to be made on account of income reversal and non-performing assets remaining unrealised | 0 | 0 | |
| Cumulative amount provided till previous year | 0 | 0 | |
| Amount provided in current year | 0 | 0 | |
| Balance amount to be provided | 0 | 0 | |
| Details of deposits [Abstract] | | | |
| Deposits accepted or renewed during period | 0 | 0 | |
| Deposits matured and claimed but not paid during period | 0 | 0 | |
| Deposits matured and claimed but not paid | 0 | 0 | |
| Deposits matured but not claimed | 0 | 0 | |
| Interest on deposits accrued and due but not paid | 0 | 0 | |
| Disclosure of equity share warrants [Abstract] | | | |
| Changes in equity share warrants during period [Abstract] | | | |
| Additions to equity share warrants during period | 0 | 0 | |

| | | | |
|---|----------|----------|---|
| Deductions in equity share warrants during period | 0 | 0 | |
| Total changes in equity share warrants during period | 0 | 0 | |
| Equity share warrants at end of period | 0 | 0 | 0 |
| Breakup of equity share warrants [Abstract] | | | |
| Equity share warrants for existing members | 0 | 0 | |
| Equity share warrants for others | 0 | 0 | |
| Total equity share warrants | 0 | 0 | 0 |
| Details of share application money received and paid [Abstract] | | | |
| Share application money received during year | 6,002.72 | 8,277.18 | |
| Share application money paid during year | 222.51 | 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 | 3 | 0 | |
| Number of person share application money received during year | 8 | 5 | |
| Number of person share application money paid as at end of year | 0 | 0 | |
| Number of person share application money received as at end of year | 0 | 0 | |
| Share application money received and due for refund | 0 | 0 | |
| Disclosure of whether all assets and liabilities are registered with company | Yes | Yes | |
| Details on sweat equity shares [Abstract] | | | |
| Amount of sweat equity shares issued | 0 | 0 | |
| Details regarding cost records and cost audit[Abstract] | | | |
| Details regarding cost records [Abstract] | | | |
| Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014 | No | No | |
| Details regarding cost audit [Abstract] | | | |
| Whether audit of cost records of company has been mandated under Rules specified in SN 1 | No | No | |
| Net worth of company | 7,280.77 | 6,167.96 | |
| 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 | 222.51 | 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 | 223.07 | 8.09 | |
| Number of warrants converted into equity shares during period | 0 | 0 | |
| Number of warrants converted into preference shares during period | 0 | 0 | |
| Number of warrants converted into debentures during period | 0 | 0 | |
| Number of warrants issued during period (in foreign currency) | 0 | 0 | |
| Number of warrants issued during period (INR) | 0 | 0 | |
| Number of shareholders to whom shares are allotted under private placement during period | 8 | 5 | |

Textual information (60)

Disclosure of additional balance sheet notes explanatory [Text Block]

- The COVID-19 pandemic is spreading throughout the world, including India, which led to nation-wide lockdown from March 25, 2020. However, the revenue and expenses for the year ended March 31, 2021 have not been affected. The Company has continued to operate normally, wherever possible, within the rules of the lockdown. Further, there have been no changes in the controls and processes which are key to the ability to run the Company's operations without disruptions in difficult conditions.

The Company has made assessments on the recoverability of receivables and tangible assets basis the internal and external information, including economic forecasts available.

The impact of the pandemic may differ from that estimated as at the date of approval of these financial statements. Such changes, if any, will be prospectively recognised. The Company will continue to closely monitor any material changes to future economic conditions.

- The Board of Directors duly taking into account all the relevant disclosures made, has approved these financial statements in its meeting held on November 08, 2021.

Textual information (61)

Description of estimates and critical accounting estimates explanatory [Text Block]

Use of estimates and judgements

In the application of the Company's accounting policies, which are described in note 2, the directors of the Company are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

[611800] Notes - Revenue

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

| | 01/04/2020 to 31/03/2021 |
|---|---|
| Disclosure of revenue [TextBlock] | Textual information (62) [See below] |
| Description of accounting policy for recognition of revenue [TextBlock] | Textual information (63) [See below] |

Textual information (62)

Disclosure of revenue [Text Block]

Revenue from operations

A. Revenue stream

| Particulars | For the year ended | |
|------------------------------------|--------------------|----------------|
| | March 31, 2021 | March 31, 2020 |
| Revenue from rendering of services | 886.01 | 5.21 |
| Total | 886.01 | 5.21 |

B. Disaggregated revenue information

The Company is into the business of acting as a technology platform to distribute coupons and vouchers of different brands, and aggregate credit card payment options for convenience of its Users, and Users of the platform of the Company are based only in India. Hence, disclosure on disaggregation of revenue from contract with customer, based on business and location of customer is not applicable to the Company.

Textual information (63)

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

The Company provides technology platform for its User to make use of the credit card payment options, distribution of coupons and vouchers of different brands, facilitate rental payments and facilitate various loan products.

The Company recognises revenue to depict the transfer of promised services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. A 5-step approach is used to recognise revenue as below:

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

Step 2: Identify the performance obligation in contract

Step 3: Determine the transaction price

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

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

Transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring good or service to a customer excluding taxes or duties collected on behalf of Government. An entity estimates the transaction price at contract inception, including any variable consideration, and updates the estimate each reporting period for any changes in circumstances.

The Company provides incentives to its users in various forms including Cashbacks. Cashbacks given to users where the Company recovers a convenience fee are classified as reduction of revenue to the extent such Cashbacks can be directly relatable to the fee earned. However, when such directly relatable incentives offered to the users are higher than the income earned from the users, determined on an individual transaction basis, the excess is classified under business promotion expenses.

The Company's contracts with customers/merchants may include multiple performance obligations. For such arrangements, the Company allocates revenues to each performance obligation based on its relative standalone selling price. The Company generally determines standalone selling prices based on the prices charged to customers or using expected cost-plus margin.

Revenue from facilitating rental transactions:

The Company facilitates rental transactions via credit cards and earns convenience fees for the respective services. Income is recognized on completion of services to the customer. Such income is generally determined as a percentage of monetary value of transactions processed or gross merchandise value.

Revenue from share in interest income, processing fee from servicing of loans:

Share in interest income is earned on the loans to users by respective lending partners. This income is shared by the Company as per terms of agreement with service providers and accounted on accrual basis. Processing fees are recognised on satisfaction of associated performance obligation i.e. on sourcing of customers for lending partners and when amount of loan or credit is transferred to the user's account based on standard agreements entered with the respective lending partners.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Income from advertisement/sale of space/facilitation fee:

Revenue from sale of advertisement space and listing fee is recognised, on satisfaction of associated performance obligation over the duration of the contracts.

Where the Company facilitates merchants selling goods or services, only the commission income is included within revenue. Typically, the Company has a right to payment before or at the point that services are delivered. Cash received before the services are delivered is recognised as a contract liability. The amount of consideration does not contain a significant financing component as payment terms are less than one year.

[612400] Notes - Service concession arrangements

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|--------------------------------|--------------------------------|
| Disclosure of service concession arrangements [TextBlock] | | |
| Whether there are any service concession arrangements | No | No |

[612000] Notes - Construction contracts

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|--------------------------------|--------------------------------|
| Disclosure of notes on construction contracts [TextBlock] | | |
| Whether there are any construction contracts | No | No |

[612600] Notes - Employee benefits

Disclosure of net defined benefit liability (assets) [Table]

..(1)

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

| Defined benefit plans [Axis] | Domestic defined benefit plans [Member] | | |
|--|--|--------------------------------|------------|
| Net defined benefit liability (assets) [Axis] | Present value of defined benefit obligation [Member] | | |
| Defined benefit plans categories [Axis] | Unfunded | | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
| Disclosure of net defined benefit liability (assets) [Abstract] | | | |
| Disclosure of net defined benefit liability (assets) [Line items] | | | |
| Description of type of plan | Gratuity | Gratuity | |
| Changes in net defined benefit liability (assets) [Abstract] | | | |
| Current service cost, net defined benefit liability (assets) | 17.84 | 5.75 | |
| Interest expense (income), net defined benefit liability (assets) | 0.52 | 0.36 | |
| Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract] | | | |
| Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets) | 0 | 0 | |
| Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets) | -6.61 | 5.02 | |
| Total loss (gain) on remeasurement, net defined benefit liability (assets) | -6.61 | 5.02 | |
| Increase (decrease) through other changes, net defined benefit liability (assets) | (A) -2.55 | 1.93 | |
| Total increase (decrease) in net defined benefit liability (assets) | 22.42 | 3.02 | |
| Net defined benefit liability (assets) at end of period | 30.1 | 7.68 | 4.66 |

(A) Actuarial gains and losses arising from experience adjustments

Disclosure of defined benefit plans [Table]

..(1)

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

| Defined benefit plans [Axis] | Domestic defined benefit plans [Member] | |
|--|---|--------------------------------|
| Defined benefit plans categories [Axis] | Unfunded | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of defined benefit plans [Abstract] | | |
| Disclosure of defined benefit plans [Line items] | | |
| Description of type of plan | Gratuity | Gratuity |
| Surplus (deficit) in plan [Abstract] | | |
| Defined benefit obligation, at present value | 30.1 | 7.68 |
| Plan assets, at fair value | 0 | 0 |
| Net surplus (deficit) in plan | -30.1 | -7.68 |
| Actuarial assumption of discount rates | 6.76% | 6.76% |
| Actuarial assumption of expected rates of salary increases | 14.00% | 10.00% |

Disclosure of sensitivity analysis for actuarial assumptions [Table]

..(1)

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

| Defined benefit plans [Axis] | Domestic defined benefit plans [Member] | | | |
|---|---|--------------------------------|---|--------------------------------|
| Actuarial assumptions [Axis] | Actuarial assumption of discount rates [Member] | | Actuarial assumption of expected rates of salary increases [Member] | |
| Defined benefit plans categories [Axis] | Unfunded | | Unfunded | |
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of sensitivity analysis for actuarial assumptions [Abstract] | | | | |
| Disclosure of sensitivity analysis for actuarial assumptions [Line items] | | | | |
| Description of type of plan | Gratuity | Gratuity | Gratuity | Gratuity |
| Percentage of reasonably possible increase in actuarial assumption | 0.50% | 0.50% | 0.50% | 0.50% |
| Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption | -1.51 | -0.38 | 1.16 | 0.38 |
| Percentage of reasonably possible decrease in actuarial assumption | 0.50% | 0.50% | 0.50% | 0.50% |
| Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption | 1.63 | 0.41 | -1.14 | -0.38 |

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|--------------------------------|
| Disclosure of employee benefits [TextBlock] | Textual information (64) [See below] | |
| Disclosure of defined benefit plans [TextBlock] | | |
| Whether there are any defined benefit plans | Yes | Yes |
| Disclosure of net defined benefit liability (assets) [TextBlock] | | |
| Disclosure of sensitivity analysis for actuarial assumptions [TextBlock] | | |

Textual information (64)

Disclosure of employee benefits [Text Block]

A. Defined contribution plans

The Company has defined contribution plan. Contributions are made to the Provident fund for employees at the specified rate of basic salary as per regulations. The contributions are made to registered provident fund administered by the government. The obligation of the Company is limited to the amount contributed and it has no further contractual nor any constructive obligation.

| Particulars | For the year ended | |
|---|--------------------|----------------|
| | March 31, 2021 | March 31, 2020 |
| Amount recognised in the Statement of Profit and Loss towards provident funds paid to the Authorities | 20.68 | 9.40 |

B. Defined benefit plan

The Company operates a gratuity plan covering qualifying employees. The benefit vests upon completion of five years of continuous service and once vested it is payable to employees on retirement or on termination of employment. In case of death while in service, the gratuity is payable irrespective of vesting. The gratuity plan is unfunded.

The following table sets out the status of the Gratuity scheme and the amount recognised in the financial statements as per the Actuarial Valuation done by an Independent Actuary. These plans typically expose the Company to actuarial risks such as: investment risk, interest rate risk, longevity risk and salary risk.

| | |
|-----------------|--|
| Investment risk | The present value of the defined benefit plan liability is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds. When there is a deep market for such bonds; if the return on plan asset is below this rate, it will create a plan deficit. |
| Interest risk | A decrease in the bond interest rate will increase the plan liability. |
| Longevity risk | The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the plan's liability. |
| Salary risk | The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability. |

In respect of the above plans, the most recent actuarial valuation of the present value of the defined benefit obligation were carried out as at 31 March 2021 by an independent member firm of the Institute of Actuaries of India. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the projected unit credit method.

Amounts recognised in Statement of Profit and Loss and Other Comprehensive Income in respect of these defined benefit plans are as follows:

| | |
|--|--|
| | |
|--|--|

| Particulars | For the year ended | |
|--|--------------------|----------------|
| | March 31, 2021 | March 31, 2020 |
| Service cost | | |
| Current service cost | 17.84 | 5.75 |
| Net Interest Cost | 0.52 | 0.36 |
| Components of defined benefit costs recognised in Statement of Profit and Loss | 18.36 | 6.11 |
| Remeasurement on the net defined benefit liability | | |
| Return on plan assets [excluding amounts included in net interest expense] (excess) / Short return | | |
| Actuarial (gains) / losses arising from changes in demographic assumptions | - | 0.00 |
| Actuarial (gains) / losses arising from changes in financial assumptions | 6.61 | (5.02) |
| Actuarial (gains) / losses arising from experience adjustments | (2.55) | 1.93 |
| Components of defined benefit costs recognised in other comprehensive income | 4.06 | (3.09) |

The current service cost and the net interest expense for the year are included in the 'Employee benefits expense' line item in the Statement of Profit and Loss. The remeasurement of the net defined benefit liability is included in other comprehensive income.

The amount included in the balance sheet arising from the entity's obligation in respect of its defined benefit plans is as follows:

| Particulars | As at | | |
|--|----------------|----------------|----------------|
| | March 31, 2021 | March 31, 2020 | April 01, 2019 |
| Present value of funded defined benefit obligation | 30.10 | 7.68 | 4.66 |
| Fair value of plan assets | - | - | - |
| | | | |

| | | | |
|---|-------|------|------|
| Funded status liabilities / (asset) | 30.10 | 7.68 | 4.66 |
| Net liability / (asset) arising from defined benefit obligation | 30.10 | 7.68 | 4.66 |
| Current | 0.03 | 0.01 | 0.01 |
| Non-current | 30.07 | 7.67 | 4.65 |

Movements in the present value of the defined benefit obligation are as follows:

| Particulars | For the year ended | | |
|--|--------------------|----------------|----------------|
| | March 31, 2021 | March 31, 2020 | April 01, 2019 |
| Opening defined benefit obligation | 7.68 | 4.66 | - |
| Expenses recognised in the statement of profit and loss | | | |
| Current service cost | 17.84 | 5.75 | 4.66 |
| Interest cost | 0.52 | 0.36 | - |
| Remeasurement (gains)/losses recognised in other comprehensive income: | | | |
| Actuarial gains and losses arising from changes in demographic assumptions | - | 0.00 | - |
| Actuarial gains and losses arising from changes in financial assumptions | 6.61 | (5.02) | - |
| Actuarial gains and losses arising from experience adjustments | (2.55) | 1.93 | - |
| Acquisition / Divestiture | - | | - |
| Benefits paid | - | | - |
| Closing defined benefit obligation | 30.10 | 7.68 | 4.66 |

The principal assumptions used for the purpose of the actuarial valuations were as follows:

| Particulars | For the year ended | |
|---------------------------|--|--|
| | March 31, 2021 | March 31, 2020 |
| Discount rate | 6.76% | 6.76% |
| Salary escalation | 14.00% | 10.00% |
| Attrition rate | 13.79% | 13.79% |
| Retirement age (in years) | 58 | 58 |
| Mortality | Indian Assured Lives Mortality (2012-04) Ult | Indian Assured Lives Mortality (2012-04) Ult |

Sensitivity analysis

| Particulars | For the year ended | |
|--|--------------------|----------------|
| | March 31, 2021 | March 31, 2020 |
| Discount rate increases by 0.50% | (1.51) | (0.38) |
| Discount rate decreases by 0.50% | 1.63 | 0.41 |
| Future salary growth rate increases by 0.50% | 1.16 | 0.38 |
| Future salary growth rate decreases by 0.50% | (1.14) | (0.38) |

Maturity profile of the defined benefit obligations

| Particulars | For the year ended | |
|------------------|--------------------|----------------|
| | March 31, 2021 | March 31, 2020 |
| Less than 1 year | 0.03 | 0.01 |
| | | |

| | | |
|----------------------|-------|------|
| Between 2 - 5 years | 7.15 | 1.24 |
| Between 5 - 10 years | 22.90 | 6.44 |

[612800] Notes - Borrowing costs

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|--------------------------------|--------------------------------|
| Disclosure of borrowing costs [TextBlock] | | |
| Whether any borrowing costs has been capitalised during the year | No | No |

[700100] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

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

| Key managerial personnels and directors [Axis] | Director1 | Director2 | Director3 | Director4 |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract] | | | | |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems] | | | | |
| Name of key managerial personnel or director | SANDEEP TANDON | KUNAL NARESH SHAH | ROHAN SHAH NARESH | MEYER MALKA |
| Director identification number of key managerial personnel or director | 00054553 | 01653176 | 07878167 | 08277445 |
| Permanent account number of key managerial personnel or director | AAAPT6692B | AQVPS0173K | BTUPS4294L | |
| Date of birth of key managerial personnel or director | 17/05/1969 | 30/05/1979 | 18/03/1987 | 16/07/1974 |
| Designation of key managerial personnel or director | Nominee Director | Director | Director | Director |
| Qualification of key managerial personnel or director | Post Graduate | Graduate | Graduate | Graduation in Economics |
| Shares held by key managerial personnel or director | [shares] 0 | [shares] 3,99,999 | [shares] 1 | [shares] 0 |
| Key managerial personnel or director remuneration [Abstract] | | | | |
| Gross salary to key managerial personnel or director [Abstract] | | | | |
| Salary key managerial personnel or director | 0 | 0.29 | 0 | 0 |
| Gross salary to key managerial personnel or director | 0 | 0.29 | 0 | 0 |
| Sitting fees key managerial personnel or director | 0 | 0 | 0 | 0 |
| Total key managerial personnel or director remuneration | 0 | 0.29 | 0 | 0 |

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

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

| Key managerial personnels and directors [Axis] | KMP |
|---|---|
| | 01/04/2020 to 31/03/2021 |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract] | |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems] | |
| Name of key managerial personnel or director | PRITI HARISH MANYAL |
| Permanent account number of key managerial personnel or director | BBSPM1801K |
| Date of birth of key managerial personnel or director | 27/01/1989 |
| Designation of key managerial personnel or director | Company Secretary |
| Qualification of key managerial personnel or director | Company Secretary |
| Shares held by key managerial personnel or director | [shares] 0 |
| Key managerial personnel or director remuneration [Abstract] | |
| Gross salary to key managerial personnel or director [Abstract] | |
| Salary key managerial personnel or director | 0.27 |
| Gross salary to key managerial personnel or director | 0.27 |
| Sitting fees key managerial personnel or director | 0 |
| Total key managerial personnel or director remuneration | 0.27 |

[612200] Notes - Leases**Disclosure of finance lease and operating lease by lessee [Table]**

..(1)

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

| Maturity [Axis] | Not later than one year [Member] | | Later than one year and not later than five years [Member] | |
|--|----------------------------------|------------|--|------------|
| | 31/03/2021 | 31/03/2020 | 31/03/2021 | 31/03/2020 |
| Disclosure of finance lease and operating lease by lessee [Abstract] | | | | |
| Disclosure of finance lease and operating lease by lessee [Line items] | | | | |
| Minimum finance lease payments payable | 0 | 0 | 0 | 0 |
| Minimum lease payments payable under non-cancellable operating lease | 47.45 | 44.57 | 211.42 | 208.86 |

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

| | | |
|---|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of leases [TextBlock] | Textual information (65) [See below] | |
| Whether company has entered into any lease agreement | Yes | Yes |
| Disclosure of finance lease and operating lease by lessee [TextBlock] | | |
| Whether any operating lease has been converted to financial lease or vice-versa | No | No |

Textual information (65)

Disclosure of leases [Text Block]

On 30 March 2019, the Ministry of Corporate Affairs had notified Ind AS 116, Leases, replacing the existing leases standard, Ind AS 17, Leases, and related interpretations. The new lease standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the lessee and the lessor. Ind AS 116 introduces a single lessee accounting model and requires a lessee to recognize assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. Currently, operating lease expenses are charged to the statement of comprehensive income. The Standard also contains enhanced disclosure requirements for lessees. Ind AS 116 substantially carries forward the lessor accounting requirements in Ind AS 17.

The standard permits two possible methods of transition

Full retrospective : Retrospectively to each prior period presented applying Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors

Modified retrospective : Retrospectively, with the cumulative effect of initially applying the Standard recognized at the date of initial application.

On completion of evaluation of the effect of adoption of Ind AS 116, the Company has adopted 'Modified retrospective approach' for transitioning to Ind AS 116, as provided in paragraph C8(b)(ii) of Ind AS 116. The Right-of-use asset (ROU) asset is measured at an amount equal to the operating lease liability (OLL), adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognized in the balance sheet immediately before the date of initial application. The Company has applied the definition of lease as per Ind AS 116 to all contracts entered into on or after April 01, 2019. The Company also opted to use the short term and low value lease exemption.

The weighted average Company's incremental borrowing rate applied to lease liabilities recognised in the balance sheet at the date of initial application i.e. April 01, 2019 is 12% per annum.

| | | |
|---|--------------------|----------------|
| Transition impact of IndAS 116 adoption | | |
| Particulars | As at | |
| | April 01, 2019 | |
| Right-of-use assets | 16.86 | |
| Security Deposit | (0.58) | |
| Lease liabilities | (17.12) | |
| Ind AS transition adjustment to retained earnings | (0.84) | |
| Disclosure on right-of-use assets | | |
| Particulars | For the year ended | |
| | March 31, 2021 | March 31, 2020 |

| | | |
|---------------------------------|--------------------|----------------|
| | | |
| Opening balance | 218.25 | 16.86 |
| Additions | 3.40 | 217.49 |
| Depreciation | (42.53) | (16.10) |
| Deletions | (21.00) | - |
| Closing balance | 158.12 | 218.25 |
| | | |
| Disclosure on lease liabilities | | |
| Particulars | For the year ended | |
| | March 31, 2021 | March 31, 2020 |
| Opening balance | 204.69 | 17.12 |
| Additions | - | 198.16 |
| Deletions | (17.59) | - |
| Interest | 20.54 | 5.58 |
| Lease payments | (49.92) | (16.17) |
| Closing balance | 157.72 | 204.69 |
| Current | 27.72 | 28.28 |
| Non-current | 130.00 | 176.41 |

Maturity analysis of undiscounted contractual cash outflows of lease liabilities

| Particulars | Less than 1 year | 1 to 2 years | More than 2 years |
|-------------|------------------|--------------|-------------------|
| | | | |

| | | | |
|-----------------|-------|-------|--------|
| Office premises | | | |
| April 01, 2019 | 8.16 | 8.57 | 2.90 |
| March 31, 2020 | 44.57 | 41.45 | 167.41 |
| March 31, 2021 | 47.45 | 49.14 | 162.28 |

The Company does not face a significant liquidity risk with regard to its lease liabilities as the current assets are sufficient to meet the obligations related to lease liabilities as and when they fall due.

The company has entered into short-term lease arrangements for office premises, which are cancellable at the option of the either party after giving prior notice. Lease payment recognized in the statement of profit and loss for the year ended March 31, 2021 against such lease arrangements is Rs.0.75 million (Rs. 24.01 million for the year ended March 31, 2020).

[612300] Notes - Transactions involving legal form of lease

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|--------------------------------|--------------------------------|
| Disclosure of arrangements involving legal form of lease [TextBlock] | | |
| Whether there are any arrangements involving legal form of lease | No | No |

[612900] Notes - Insurance contracts

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|--------------------------------|--------------------------------|
| Disclosure of insurance contracts [TextBlock] | | |
| Whether there are any insurance contracts as per Ind AS 104 | No | No |

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

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|--------------------------------|--------------------------------|
| Disclosure of effect of changes in foreign exchange rates [TextBlock] | | |
| Whether there is any change in functional currency during the year | No | No |
| Description of presentation currency | INR | |

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

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|---|---|
| Subclassification and notes on income and expense explanatory [TextBlock] | | |
| Disclosure of revenue from operations [Abstract] | | |
| Disclosure of notes on revenue from operations explanatory [TextBlock] | Textual information (66) [See below] | |
| Disclosure of revenue from operations for other than finance company [Abstract] | | |
| Revenue from sale of products | 0 | 0 |
| Revenue from sale of services | 886.01 | 5.21 |
| Other operating revenues | 0 | 0 |
| Other operating revenues | 0 | 0 |
| Total revenue from operations other than finance company | 886.01 | 5.21 |
| Total revenue from operations | 886.01 | 5.21 |
| Disclosure of other operating revenues [Abstract] | | |
| Other operating revenues [Abstract] | | |
| Miscellaneous other operating revenues | 0 | 0 |
| Total other operating revenues | 0 | 0 |
| Total other operating revenues | 0 | 0 |
| Miscellaneous other operating revenues [Abstract] | | |
| Miscellaneous other operating revenues | 0 | 0 |
| Disclosure of other income [Abstract] | | |
| Interest income [Abstract] | | |
| Interest income on current investments [Abstract] | | |
| Interest on fixed deposits, current investments | 63.45 | 174.66 |
| Interest on other current investments | (A) 2.36 | 0.59 |
| Total interest income on current investments | 65.81 | 175.25 |
| Interest income on non-current investments [Abstract] | | |
| Interest on other non-current investments | 0 | 0 |
| Total interest income on non-current investments | 0 | 0 |
| Total interest income | 65.81 | 175.25 |
| Dividend income [Abstract] | | |
| Dividend income current investments [Abstract] | | |
| Dividend income current investments from others | 0 | 0 |
| Total dividend income current investments | 0 | 0 |
| Dividend income non-current investments [Abstract] | | |
| Dividend income non-current investments from others | 0 | 0 |
| Total dividend income non-current investments | 0 | 0 |
| Total dividend income | 0 | 0 |
| Other non-operating income [Abstract] | | |
| Interest on income tax refund | 0.11 | 1 |
| Other allowances deduction other income | (B) 2.38 | 0 |
| Miscellaneous other non-operating income | (C) 1.02 | 0 |
| Total other non-operating income | 3.51 | 1 |
| Total other income | 69.32 | 176.25 |
| Disclosure of finance cost [Abstract] | | |
| Interest expense [Abstract] | | |
| Interest expense current loans [Abstract] | | |
| Interest expense current loans, banks | (D) 6.53 | 12.45 |
| Total interest expense current loans | 6.53 | 12.45 |
| Interest lease financing | 20.54 | 5.58 |
| Total interest expense | 27.07 | 18.03 |
| Total finance costs | 27.07 | 18.03 |
| Employee benefit expense [Abstract] | | |
| Salaries and wages | 830.83 | 413.36 |
| Managerial remuneration [Abstract] | | |
| Remuneration to directors [Abstract] | | |
| Salary to directors | 0.29 | 8.09 |
| Total remuneration to directors | 0.29 | 8.09 |
| Remuneration to manager [Abstract] | | |

| | | |
|---|--------------|----------|
| Salary to manager | 0 | 0 |
| Total remuneration to manager | 0 | 0 |
| Total managerial remuneration | 0.29 | 8.09 |
| Contribution to provident and other funds [Abstract] | | |
| Contribution to provident and other funds for others | 20.68 | 9.4 |
| Total contribution to provident and other funds | 20.68 | 9.4 |
| Employee share based payment [Abstract] | | |
| Employee share based payment- Equity settled | 441.34 | 271.5 |
| Total employee share based payment | 441.34 | 271.5 |
| Gratuity | 18.36 | 6.11 |
| Staff welfare expense | 35.75 | 19.76 |
| Total employee benefit expense | 1,347.25 | 728.22 |
| Depreciation, depletion and amortisation expense [Abstract] | | |
| Depreciation expense | (E) 24 | 10.36 |
| Amortisation expense | (F) 42.54 | 16.11 |
| Total depreciation, depletion and amortisation expense | 66.54 | 26.47 |
| Breakup of other expenses [Abstract] | | |
| Consumption of stores and spare parts | 0 | 0 |
| Power and fuel | 2.15 | 2.23 |
| Rent | 0 | 0 |
| Repairs to building | 0 | 0 |
| Repairs to machinery | 0 | 0 |
| Insurance | 0 | 0 |
| Rates and taxes excluding taxes on income [Abstract] | | |
| Other cess taxes | 7.51 | 4.17 |
| Total rates and taxes excluding taxes on income | 7.51 | 4.17 |
| Telephone postage | (G) 101.04 | 48.47 |
| Information technology expenses | (H) 462.01 | 254.83 |
| Travelling conveyance | 6.81 | 12.65 |
| Legal professional charges | (I) 317.8 | 257.82 |
| Directors sitting fees | 0 | 0 |
| Registration filing fees | (J) 10.02 | 8.28 |
| Bank charges | 7.42 | 1.62 |
| Advertising promotional expenses | (K) 3,240.91 | 1,747.46 |
| Cost repairs maintenance other assets | 6.03 | 1.96 |
| Cost lease rentals | 0.75 | 24.01 |
| Cost technical services | (L) 573.4 | 646.98 |
| Loss on disposal of intangible Assets | 0 | 0 |
| Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment | 0 | 0 |
| Payments to auditor [Abstract] | | |
| Payment for audit services | 3.5 | 1 |
| Total payments to auditor | 3.5 | 1 |
| CSR expenditure | 0 | 0 |
| Miscellaneous expenses | (M) 13.86 | 8.37 |
| Total other expenses | (N) 4,753.21 | 3,019.85 |
| Current tax [Abstract] | | |
| Current tax pertaining to previous years | 0 | 0 |
| Current tax pertaining to current year | 0 | 0 |
| MAT credit recognised during year | 0 | 0 |
| Total current tax | 0 | 0 |

Footnotes

- (A) Interest income on financial assets designated at amortized cost
 (B) Discount received on lease rent
 (C) Gain on early termination of Lease Liability
 (D) Interest cost relates to interest on temporary overdraft facility provided against fixed deposit with bank.
 (E) Depreciation on property, plant and equipment
 (F) Depreciation of right-to-use assets
 (G) Communication expenses
 (H) Software and licenses
 (I) Legal fees & Professional and consultancy
 (J) Stamp duty on authorised share capital and share issuance
 (K) Marketing expenses and Business Promotion Expense
 (L) Payment processing charges and other direct costs [Payment processing charges and other direct costs includes charges to payment gateways of Rs. 514.31 Mio (March 31, 2020 - Rs. 272.36 Mio).]
 (M) Office and administrative Charges, Net loss on foreign currency transactions and Miscellaneous expenses
 (N) Payment processing charges and other direct costs & Other expenses

Textual information (66)**Disclosure of notes on revenue from operations explanatory [Text Block]**

Disaggregated revenue information

The Company in into the business of acting as a technology platform to distribute coupons and vouchers of different brands, and aggregate credit card payment options for convenience of its Users, and Users of the platform of the Company are based only in India. Hence, disclosure on disaggregation of revenue from contract with customer, based on business and location of customer is not applicable to the Company.

[613200] Notes - Cash flow statement

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
|--|---|---|-------------------|
| Disclosure of cash flow statement [TextBlock] | | | |
| Description of accounting policy for determining components of cash and cash equivalents [TextBlock] | Textual information (67) [See below] | | |
| Cash and cash equivalents cash flow statement | 6,150.81 | 5,052.23 | 670.95 |
| Cash and cash equivalents | 6,150.81 | 5,052.23 | 670.95 |
| Income taxes paid (refund), classified as operating activities | 6.11 | 18 | |
| Total income taxes paid (refund) | 6.11 | 18 | |

Textual information (67)**Description of accounting policy for determining components of cash and cash equivalents [Text Block]**

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

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

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|---|
| Additional information on profit and loss account explanatory [TextBlock] | | |
| Changes in other inventories | 0 | 0 |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade | 0 | 0 |
| Exceptional items before tax | 0 | 0 |
| Tax effect of exceptional items | 0 | 0 |
| Total exceptional items | 0 | 0 |
| Aggregate amount set aside to provisions made for meeting specific liabilities, contingencies or commitments | 0 | 0 |
| Aggregate amount withdrawn from such provisions made for meeting specific liabilities, contingencies or commitments no longer required | 0 | 0 |
| Write down of inventories to net realizable value | 0 | 0 |
| Reversal of write down of inventories to net realizable value | 0 | 0 |
| Cost of restructuring of enterprise | 0 | 0 |
| Reversal of cost of restructuring of enterprise | 0 | 0 |
| Disposals of items of property, plant and equipment | 1.62 | 0 |
| Disposals of investments | 0 | 0 |
| Expenses on legislative changes having retrospective application | 0 | 0 |
| Income on legislative changes having retrospective application | 0 | 0 |
| Expense on litigation settlements | 0 | 0 |
| Income on litigation settlements | 0 | 0 |
| Other reversals of provisions | 0 | 0 |
| Dividends from subsidiary companies | 0 | 0 |
| Provisions for losses of subsidiary companies | 0 | 0 |
| Profits or losses from partnership firms or association of persons or limited liability partnerships | 0 | 0 |
| Financial effect of deviation from accounting standards profit and loss account | 0 | 0 |
| Amount of contributions made to political party or for political purpose | 0 | 0 |
| Amount of contributions made to national defence fund | 0 | 0 |
| Cost incurred by holding company for issuing options or shares under employee stock option or stock purchase scheme | 0 | 0 |
| Cost reimbursed by subsidiary company for issuing options or shares under employee stock option or stock purchase scheme | 0 | 0 |
| Domestic sale manufactured goods | 0 | 0 |
| Domestic sale traded goods | 0 | 0 |
| Total domestic turnover goods, gross | 0 | 0 |
| Export sale manufactured goods | 0 | 0 |
| Export sale traded goods | 0 | 0 |
| Total export turnover goods, gross | 0 | 0 |
| Total revenue from sale of products | 0 | 0 |
| Domestic revenue services | 884.1 | 5.21 |
| Export revenue services | 1.91 | 0 |
| Total revenue from sale of services | 886.01 | 5.21 |
| Capital expenditure in foreign currency | 0 | 0 |
| Expenditure on corporate social responsibility activities as per guidelines | 0 | 0 |
| Gross value of transaction with related parties | 223.07 | 8.09 |
| Bad debts of related parties | 0 | 0 |

[611200] Notes - Fair value measurement

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|---|---|
| Disclosure of fair value measurement [TextBlock] | | |
| Disclosure of fair value measurement of assets [TextBlock] | | |
| Whether assets have been measured at fair value | No | No |
| Disclosure of fair value measurement of liabilities [TextBlock] | | |
| Whether liabilities have been measured at fair value | No | No |
| Disclosure of fair value measurement of equity [TextBlock] | | |
| Whether equity have been measured at fair value | No | No |

[613300] Notes - Operating segments**Disclosure of major customers [Table]**

..(1)

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

| Major customers [Axis] | Column |
|--|---|
| | 01/04/2020 to 31/03/2021 |
| Revenue from external customers | 204 |
| Revenue from external customers | 204 |
| Disclosure of major customers [Abstract] | |
| Disclosure of major customers [Line items] | |
| Name of major customers | Major customer |
| Revenue from external customers | 204 |
| Percentage of entity's revenue | 23.00% |

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|---|---|
| Disclosure of entity's operating segments [TextBlock] | Textual information (68) [See below] | |
| Disclosure of reportable segments [TextBlock] | | |
| Whether there are any reportable segments | No | No |
| Disclosure of products and services [TextBlock] | | |
| Disclosure of geographical areas [TextBlock] | | |
| Disclosure of major customers [TextBlock] | | |
| Whether there are any major customers | Yes | No |

Textual information (68)**Disclosure of entity's operating segments [Text Block]**

Ind AS 108 establishes standards for the way that business enterprises report information about operating segments and related disclosures about products and services, geographic areas, and major customers. Chief Operating Decision Maker (CODM) reviews Company's operations which only relates to the business of acting as a technology platform to distribute coupons and vouchers of different brands, and aggregate credit card payment options for convenience of its Users hence there is a single reportable segment and hence further disclosure is not applicable. The Company does not have any reportable geographical segment.

Revenue from major customers

Revenue from one customer of the Company is 23% (March 31, 2020 Nil) of Company's total revenue, which is individually more than 10% of the Company's total revenue.

[610700] Notes - Business combinations

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|---|---|
| Disclosure of business combinations [TextBlock] | | |
| Whether there is any business combination | No | No |
| Disclosure of reconciliation of changes in goodwill [TextBlock] | | |
| Whether there is any goodwill arising out of business combination | No | No |
| Disclosure of acquired receivables [TextBlock] | | |
| Whether there are any acquired receivables from business combination | No | No |
| Disclosure of contingent liabilities in business combination [TextBlock] | | |
| Whether there are any contingent liabilities in business combination | No | No |

[611500] Notes - Interests in other entities**Details of subsidiaries which are yet to commence operations [Table]**

..(1)

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

| Subsidiaries which are yet to commence operations [Axis] | Subsidiary1 | | Subsidiary2 | |
|---|---|---|--|--|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Details of subsidiaries which are yet to commence operations [Abstract] | | | | |
| Details of subsidiaries which are yet to commence operations [LineItems] | | | | |
| Name of subsidiary which is yet to commence operations | DREAMPLUG AA TECH SOLUTIONS PRIVATE LIMITED | DREAMPLUG AA TECH SOLUTIONS PRIVATE LIMITED | DREAMPLUG ADVISORY SOLUTIONS PRIVATE LIMITED | DREAMPLUG ADVISORY SOLUTIONS PRIVATE LIMITED |
| Country of incorporation or residence of subsidiary which is yet to commence operations | INDIA | INDIA | INDIA | INDIA |
| CIN of subsidiary company which is yet to commence operations | U72900MH2020PTC336084 | U72900MH2020PTC336084 | U74999MH2020PTC335635 | U74999MH2020PTC335635 |

Details of subsidiaries which are yet to commence operations [Table]

..(2)

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

| Subsidiaries which are yet to commence operations [Axis] | Subsidiary3 |
|---|---|
| | 01/04/2020 to 31/03/2021 |
| Details of subsidiaries which are yet to commence operations [Abstract] | |
| Details of subsidiaries which are yet to commence operations [LineItems] | |
| Name of subsidiary which is yet to commence operations | DREAMPLUG PAYTECH SOLUTIONS PRIVATE LIMITED |
| Country of incorporation or residence of subsidiary which is yet to commence operations | INDIA |
| CIN of subsidiary company which is yet to commence operations | U72900MH2021PTC357814 |

Disclosure of details of subsidiaries [Table]

..(1)

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

| Subsidiaries [Axis] | Subsidiary1 | Subsidiary2 |
|---|---|--|
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Disclosure of subsidiaries [Abstract] | | |
| Disclosure of subsidiaries [Line items] | | |
| Name of subsidiary | DREAMPLUG AA TECH SOLUTIONS PRIVATE LIMITED | DREAMPLUG ADVISORY SOLUTIONS PRIVATE LIMITED |
| Country of incorporation or residence of subsidiary | INDIA | INDIA |
| Permanent account number of subsidiary company | AAHCD6180C | AAHCD6058R |
| CIN of subsidiary company | U72900MH2020PTC336084 | U74999MH2020PTC335635 |
| Section under which company became subsidiary | Section 2(87)(ii) | Section 2(87)(ii) |
| Whether subsidiary has filed balance sheet | No | No |
| Reason if no filing has been made by subsidiary | Under process | Under process |
| Whether financial year of subsidiary different from financial year of holding company | Yes | Yes |
| Financial year of subsidiary [Abstract] | | |
| Start date of accounting period of subsidiary | 15/01/2020 | 07/01/2020 |
| End date of accounting period of subsidiary | 31/03/2021 | 31/03/2021 |
| Description of reason why using different reporting date or period for subsidiary | Incorporated on 15/01/2020 | Incorporated on 07/01/2020 |
| Percentage of shareholding in subsidiary | 100.00% | 100.00% |
| Key information about subsidiary [Abstract] | | |
| Reporting currency of subsidiary | INR | INR |
| Exchange rate as applicable for subsidiary | 1 | 1 |
| Share capital of subsidiary | 20 | 2.5 |
| Reserves and surplus of subsidiary | 0.17 | 0 |
| Total assets of subsidiary | 20.33 | 2.57 |
| Total liabilities of subsidiary | 20.33 | 2.57 |
| Investment of subsidiary | 0 | 0 |
| Turnover of subsidiary | 0 | 0 |
| Profit before tax of subsidiary | 0.23 | 0 |
| Provision for tax of subsidiary | 0.06 | 0 |
| Profit after tax of subsidiary | 0.17 | 0 |
| Proposed dividend of subsidiary | 0 | 0 |
| Name of subsidiary | DREAMPLUG AA TECH SOLUTIONS PRIVATE LIMITED | DREAMPLUG ADVISORY SOLUTIONS PRIVATE LIMITED |
| Country of incorporation or residence of subsidiary | INDIA | INDIA |
| Permanent account number of subsidiary company | AAHCD6180C | AAHCD6058R |
| CIN of subsidiary company | U72900MH2020PTC336084 | U74999MH2020PTC335635 |

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|--------------------------------|--------------------------------|
| Disclosure of interests in other entities [TextBlock] | | |
| Disclosure of interests in subsidiaries [TextBlock] | | |
| Disclosure of subsidiaries [TextBlock] | | |
| Whether company has subsidiary companies | Yes | No |
| Number of subsidiary companies | 2 | |
| Whether company has subsidiary companies which are yet to commence operations | Yes | Yes |
| 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 |

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

..(1)

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

| Subsidiaries [Axis] | Subsidiary1 | Subsidiary2 |
|---|---|--|
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Disclosure of subsidiaries [Abstract] | | |
| Disclosure of subsidiaries [Line items] | | |
| Name of subsidiary | DREAMPLUG AA TECH SOLUTIONS PRIVATE LIMITED | DREAMPLUG ADVISORY SOLUTIONS PRIVATE LIMITED |
| CIN of subsidiary company | U72900MH2020PTC336084 | U74999MH2020PTC335635 |
| Permanent account number of subsidiary company | AAHCD6180C | AAHCD6058R |
| Country of incorporation or residence of subsidiary | INDIA | INDIA |
| Proportion of ownership interest in subsidiary | 100.00% | 100.00% |
| Proportion of voting rights held in subsidiary | 100.00% | 100.00% |

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|--------------------------------|--------------------------------|
| Disclosure of separate financial statements [TextBlock] | | |
| Disclosure of subsidiaries [TextBlock] | | |
| Method used to account for investments in subsidiaries | Cost Method | - |

[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] | Entities with joint control or significant influence over entity [Member] | | Subsidiaries [Member] | |
|---|---|---|---|--|
| | Related3 | | Related4 | Related5 |
| Related party [Axis] | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | QED Innovation Labs LLP | QED Innovation Labs LLP | DREAMPLUG AA TECH SOLUTIONS PRIVATE LIMITED | DREAMPLUG ADVISORY SOLUTIONS PRIVATE LIMITED |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AAAFQ7255M | AAAFQ7255M | | |
| CIN of related party | | | U72900MH2020PTC336084 | U74999MH2020PTC335635 |
| Description of nature of transactions with related party | As per below | As per below | As per below | As per below |
| Description of nature of related party relationship | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Subsidiary company | Subsidiary company |
| Related party transactions [Abstract] | | | | |
| Other related party transactions expense | 0 | 0 | | |
| Other related party transactions contribution made | | | (A) 20 | (B) 2.5 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts receivable related party transactions | | | (C) 20 | (D) 2.5 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Investment in Subsidiary

(B) Investment in Subsidiary

(C) Investment in Subsidiary

(D) Investment in Subsidiary

Disclosure of transactions between related parties [Table]

..(2)

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

| Categories of related parties [Axis] | Subsidiaries [Member] | Key management personnel of entity or parent [Member] | | |
|---|---|---|--------------------------------|--------------------------------|
| Related party [Axis] | Related6 | Related1 | | Related2 |
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 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 | DREAMPLUG PAYTECH SOLUTIONS PRIVATE LIMITED | Kunal Shah | Kunal Shah | Priti Harish Manyal |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | | AQVPS0173K | AQVPS0173K | BBSPM1801K |
| CIN of related party | U72900MH2021PTC357814 | | | |
| Description of nature of transactions with related party | As per below | As per below | As per below | As per below |
| Description of nature of related party relationship | Subsidiary company | Key Management Personnel | Key Management Personnel | Key Management Personnel |
| Related party transactions [Abstract] | | | | |
| Other related party transactions expense | | (A) 0.29 | 8.09 | (B) 0.27 |
| Other related party transactions contribution made | (C) 200.01 | | | |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts receivable related party transactions | (D) 200.01 | | | |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Remuneration to director

(B) Remuneration to Company Secretary

(C) Investment in Subsidiary

(D) Investment in Subsidiary

Disclosure of transactions between related parties [Table]

..(3)

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] | Related2 |
| | 01/04/2019 to 31/03/2020 |
| Disclosure of transactions between related parties [Abstract] | |
| Disclosure of transactions between related parties [Line items] | |
| Name of related party | Priti Harish Manyal |
| Country of incorporation or residence of related party | INDIA |
| Permanent account number of related party | BBSPM1801K |
| Description of nature of transactions with related party | As per below |
| Description of nature of related party relationship | Key Management Personnel |
| Related party transactions [Abstract] | |
| Other related party transactions expense | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 |

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

| | | |
|--|---|--------------------------------|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of related party [TextBlock] | Textual information (69) [See below] | |
| Whether there are any related party transactions during year | Yes | Yes |
| Disclosure of transactions between related parties [TextBlock] | | |
| Whether entity applies exemption in Ind AS 24.25 | No | No |
| Whether company is subsidiary company | No | No |

Textual information (69)

Disclosure of related party [Text Block]

A. List of related parties

| Description of relationship | Name of related parties |
|--|---|
| Kunal Naresh Shah | Key management personnel (w.e.f April 19, 2018) |
| Rohan Naresh Shah | Key management personnel (w.e.f April 19, 2018) |
| Meyer Malka | Key management personnel (w.e.f February 22, 2019) |
| Sandeep Tandon | Key management personnel (w.e.f November 19, 2018) |
| Priti Harish Manyal | Company Secretary (w.e.f June 20, 2019) |
| Dreamplug AA Tech Solutions Private Limited | Subsidiary |
| Dreamplug Advisory Solutions Private Limited | Subsidiary |
| Dreamplug Paytech Solutions Private Limited | Subsidiary |
| QED Innovation Labs LLP | Entities in which Key management personnel / directors can exercise significant influence |

B. Transactions with related parties

| Particulars | For the year ended | | |
|--------------------------|--------------------|----------------|----------------|
| | March 31, 2021 | March 31, 2020 | April 01, 2019 |
| Kunal Shah | | | |
| Remuneration to director | 0.29 | 8.09 | 8.77 |
| | | | |

| | | | |
|--|--------|---|-------|
| Proceeds from issue of equity share capital | - | - | 4.00 |
| | | | |
| Priti Harish Manyal | | | |
| Remuneration to Company Secretary | 0.27 | - | - |
| | | | |
| Dreamplug AA Tech Solutions Private Limited | | | |
| Investment in Subsidiary | 20.00 | - | - |
| | | | |
| Dreamplug Advisory Solutions Private Limited | | | |
| Investment in Subsidiary | 2.50 | - | - |
| | | | |
| Dreamplug Paytech Solutions Private Limited | | | |
| Investment in Subsidiary | 200.01 | - | - |
| | | | |
| QED Innovation Labs LLP | | | |
| Proceeds from issue of CCCP share capital | - | - | 67.50 |

C. Balances with related parties

| Particulars | As at | | |
|-------------|----------------|----------------|----------------|
| | March 31, 2021 | March 31, 2020 | April 01, 2019 |
| | | | |

| | | | |
|--|--------|---|---|
| Dreamplug AA Tech Solutions Private Limited | | | |
| Investment in Subsidiary | 20.00 | - | - |
| | | | |
| Dreamplug Advisory Solutions Private Limited | | | |
| Investment in Subsidiary | 2.50 | - | - |
| | | | |
| Dreamplug Paytech Solutions Private Limited | | | |
| Investment in Subsidiary | 200.01 | - | - |

Notes :

(a) Related party relationship are as identified by the Company on the basis of information available with them and relied upon by the auditors.

(b) The above remuneration does not include provision for gratuity that are calculated for the Company as a whole.

[611700] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of contingent liabilities [Table]**

..(1)

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

| Classes of contingent liabilities [Axis] | Other contingent liabilities [Member] | Indemnity for guarantees given by bank [Member] |
|---|--|--|
| | 01/04/2020 to 31/03/2021 | 01/04/2020 to 31/03/2021 |
| Disclosure of contingent liabilities [Abstract] | | |
| Disclosure of contingent liabilities [Line items] | | |
| Description of nature of obligation, contingent liabilities | Bank guarantees pursuant to a sponsorship contract | Bank guarantees pursuant to a sponsorship contract |
| Estimated financial effect of contingent liabilities | 725 | 725 |

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|--|--------------------------|
| Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock] | | |
| Disclosure of contingent liabilities [TextBlock] | The Company has provided bank guarantees pursuant to a sponsorship contract for Rs. 725 Mio. The bank guarantees are backed up by earmarked fixed deposits with banks (Refer Note 10). | |
| Whether there are any contingent liabilities | Yes | No |

[700200] Notes - Corporate social responsibility

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

| | 01/04/2020 to 31/03/2021 |
|---|---|
| Disclosure of corporate social responsibility explanatory [TextBlock] | |
| Whether provisions of corporate social responsibility are applicable on company | No |

[610500] Notes - Events after reporting period

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|---|---|---|
| Disclosure of events after reporting period [TextBlock] | | |
| 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] | ESOP | |
|--|---|---|
| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
| Disclosure of terms and conditions of share-based payment arrangement [Abstract] | | |
| Disclosure of terms and conditions of share-based payment arrangement [Line items] | | |
| Description of share-based payment arrangement | CRED Employee Share Option Plan | CRED Employee Share Option Plan |
| Number of instruments granted in share-based payment arrangement | 37,490 | 74,486 |

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
|---|---|---|-------------------|
| Disclosure of share-based payment arrangements [TextBlock] | Textual information (70) [See below] | | |
| Whether there are any share based payment arrangement | Yes | Yes | |
| Disclosure of terms and conditions of share-based payment arrangement [TextBlock] | | | |
| Disclosure of terms and conditions of share-based payment arrangement [Abstract] | | | |
| Disclosure of number and weighted average exercise prices of share options [TextBlock] | | | |
| Number of share options outstanding in share based payment arrangement [Abstract] | | | |
| Number of share options granted in share-based payment arrangement | 37,490 | 74,486 | |
| Number of share options forfeited in share-based payment arrangement | -7,436 | -1,903 | |
| Number of share options expired in share-based payment arrangement | (A) -4,639 | 0 | |
| Total changes of number of share options outstanding in share based payment arrangement | 25,415 | 72,583 | |
| Number of share options outstanding in share-based payment arrangement at end of period | 97,998 | 72,583 | 0 |
| Number of share options exercisable in share-based payment arrangement | 19,117 | 0 | |
| Disclosure of indirect measurement of fair value of goods or services received, share options granted during period [TextBlock] | | | |
| Description of option pricing model, share options granted | Black-Scholes model | Black-Scholes model | |
| Weighted average share price, share options granted | 18,557 | 13,319 | |
| Exercise price, share options granted | 10 | 10 | |
| Expected volatility, share options granted | 34.40% | 23.95% | |
| Option life, share options granted | (B) 10 | (C) 10 | |
| Expected dividend as percentage, share options granted | 0.00% | 0.00% | |
| Risk free interest rate, share options granted | 6.37% | 7.71% | |

Footnotes

(A) Surrender

(B) Years

(C) Years

Textual information (70)

Disclosure of share-based payment arrangements [Text Block]

The Company instituted the Employees Share Option Plan ('ESOP') in fiscal year 2020, which was also approved by the Board of Directors ('Board').

CRED Employee Share Option Plan (the "Plan")

Options under this program have been granted to employees at an exercise price of Rs 10 per option. All stock options have a minimum vesting period of one year and vest and become fully exercisable based on the status of employment with the Company on the date of grant. Each option is entitled to 1 equity share of Rs.10 each. This plan is extended to those employees who fulfil the conditions as decided in the appraisal process by the Board, and who is otherwise nominated by the Board, as being eligible for issue of options as per applicable law. The Plan shall continue to be in force at the discretion of the Board, subject to a maximum period of ten (10) years commencing on the later of (i) the Adoption Date or (ii) the earlier of the most recent Board of Directors or shareholder approval of an increase in the number of Options under the Plan ("Term").

| Particulars | For the year ended | |
|---|--------------------|----------------|
| | March 31, 2021 | March 31, 2020 |
| | No. of Options | No. of Options |
| Outstanding options, beginning of the year | 72,583 | - |
| Transaction during the year | | |
| Grants | 37,490 | 74,486 |
| Exercise | - | - |
| Lapse | - | - |
| Surrender | (4,639) | - |
| Forfeited | (7,436) | (1,903) |
| Outstanding options, end of the year | 97,998 | 72,583 |
| Options vested and exercisable, end of the year | 19,117 | - |

Noted: The weighted average exercise price for the above Option is Rs. 10/- per Option

Details of share options reserved under the above Scheme.

| Particulars | For the year ended | |
|--|--------------------|----------------|
| | March 31, 2021 | March 31, 2020 |
| | No. of Options | No. of Options |
| Opening balance | 1,49,386 | - |
| Additions during the year | 58,485 | 2,21,969 |
| Granted during the year | (37,490) | (74,486) |
| Forfeitures / surrenders added to the pool | 12,075 | 1,903 |
| Closing balance | 1,82,456 | 1,49,386 |

The weighted average fair value of each unit under the above mentioned plan is valued using the Black-Scholes model with the following assumptions:

| Particulars | For the year ended | |
|---|--------------------|----------------|
| | March 31, 2021 | March 31, 2020 |
| Weighted average grant date share price [Rs.] | 18,557 | 13,319 |
| Weighted average exercise price [Rs.] | 10.00 | 10.00 |
| Dividend yield [%] | - | - |
| Expected life [In years] | 10 years | 10 years |
| Risk free interest rate [%] | 6.37 | 7.71 |
| Volatility [%] | 34.40 | 23.95 |

[613000] Notes - Earnings per share

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 |
|--|--|---|
| Disclosure of earnings per share [TextBlock] | The Company has incurred loss in the current year and in the previous year as well. Hence, basic earnings per share and diluted earnings per share are the same. | |
| Basic earnings per share [Abstract] | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] -13,096.85 | [INR/shares] -9,027.78 |
| Basic earnings (loss) per share from discontinued operations | [INR/shares] 0 | [INR/shares] 0 |
| Total basic earnings (loss) per share | [INR/shares] -13,096.85 | [INR/shares] -9,027.78 |
| Diluted earnings per share [Abstract] | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] -13,096.85 | [INR/shares] -9,027.78 |
| Diluted earnings (loss) per share from discontinued operations | [INR/shares] 0 | [INR/shares] 0 |
| Total diluted earnings (loss) per share | [INR/shares] -13,096.85 | [INR/shares] -9,027.78 |
| Profit (loss), attributable to ordinary equity holders of parent entity [Abstract] | | |
| Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity | -5,238.74 | -3,611.11 |
| Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity | 0 | 0 |
| Profit (loss), attributable to ordinary equity holders of parent entity | -5,238.74 | -3,611.11 |
| Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects | -5,238.74 | -3,611.11 |
| Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects | 0 | 0 |
| Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects | -5,238.74 | -3,611.11 |
| Weighted average shares and adjusted weighted average shares [Abstract] | | |
| Weighted average number of ordinary shares outstanding | [shares] 4,00,000 | [shares] 4,00,000 |
| Adjusted weighted average shares | [shares] 4,00,000 | [shares] 4,00,000 |
| Increase (decrease) in number of ordinary shares issued | [shares] 0 | [shares] 0 |

[610900] Notes - First time adoption**Disclosure of profit (loss) for the period Ind AS adjustment [Table]**

..(1)

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

| Ind AS adjustment for profit (loss) for the period [Axis] | Column1 | Column2 | Column3 |
|---|--|--|---|
| | 01/04/2019 to 31/03/2020 | 01/04/2019 to 31/03/2020 | 01/04/2019 to 31/03/2020 |
| Ind AS Adjustment for profit (loss) for the period | -3.08 | -5.51 | 0.59 |
| Disclosure of profit (loss) for the period Ind AS adjustment [Line items] | | | |
| Description of Ind AS adjustment | Recognition of actuarial (gain)/loss in Other Comprehensive Income | Impact arising on account of adoption of IndAS 116 | Unwinding of discount on security deposit |
| Ind AS Adjustment for profit (loss) for the period | -3.08 | -5.51 | 0.59 |
| Ind AS Adjustment for profit (loss) for the period | -3.08 | -5.51 | 0.59 |

Disclosure of equity Ind AS adjustment [Table]

..(1)

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

| Ind AS adjustment for equity [Axis] | Column1 | Column2 |
|---|--|---|
| | 01/04/2019 to 31/03/2020 | 01/04/2019 to 31/03/2020 |
| Ind AS Adjustment for equity | -6.35 | 0.59 |
| Disclosure of equity Ind AS adjustment [Line items] | | |
| Description of Ind AS adjustment | Impact arising on account of adoption of IndAS 116 | Unwinding of discount on security deposit |
| Ind AS Adjustment for equity | -6.35 | 0.59 |
| Ind AS Adjustment for equity | -6.35 | 0.59 |

Disclosure of comprehensive income Ind AS adjustment [Table]

..(1)

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

| Ind AS adjustment for comprehensive income [Axis] | Column1 | Column2 | Column3 | Column4 |
|---|--|--|---|---|
| | 01/04/2019 to 31/03/2020 | 01/04/2019 to 31/03/2020 | 01/04/2019 to 31/03/2020 | 01/04/2019 to 31/03/2020 |
| Ind AS Adjustment for comprehensive income | -3.08 | -5.51 | 0.59 | 3.08 |
| Disclosure of comprehensive income Ind AS adjustment [Line items] | | | | |
| Description of Ind AS adjustment | Recognition of actuarial (gain)/loss in Other Comprehensive Income | Impact arising on account of adoption of IndAS 116 | Unwinding of discount on security deposit | Recognition of actuarial loss in Other Comprehensive Income |
| Ind AS Adjustment for comprehensive income | -3.08 | -5.51 | 0.59 | 3.08 |
| Ind AS Adjustment for comprehensive income | -3.08 | -5.51 | 0.59 | 3.08 |

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

| | 01/04/2020 to 31/03/2021 | 01/04/2019 to 31/03/2020 | 31/03/2019 |
|---|---|--------------------------------|------------|
| Disclosure of first-time adoption [TextBlock] | Textual information (71) [See below] | | |
| Whether company has adopted Ind AS first time | Yes | Yes | |
| Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock] | Textual information (72) [See below] | | |
| Equity as per Indian GAAP | 7,280.77 | 6,173.72 | 1,177.79 |
| Equity as per Ind AS | 7,280.77 | 6,167.96 | 1,176.95 |
| Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock] | | | |
| Comprehensive income as per Indian GAAP | -5,242.81 | -3,603.11 | |
| Comprehensive income as per Ind AS | -5,242.81 | -3,608.03 | |
| 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 | -5,238.74 | -3,603.11 | |
| Profit (loss) for the period as per Ind AS | -5,238.74 | -3,611.11 | |

Textual information (71)

Disclosure of first-time adoption [Text Block]

First-time adoption of Ind AS

Overall Principle:

The Company has prepared the opening balance sheet as per Ind AS of 01 April 2019 by recognising all assets and liabilities whose recognition is required by Ind AS, not recognising items of assets or liabilities which are not permitted by Ind AS, by reclassifying items from previous Indian GAAP to Ind AS required under Ind AS, and applying Ind AS in measurement of recognised assets and liabilities. However, this principle is subject to certain exceptions and certain optional exemptions availed by the Company as detailed below.

Deemed cost for property, plant and equipment and intangible assets:

The Company has elected to continue with the carrying value of all of its property, plant and equipment and intangible assets recognised as of 01 April 2019 (transition date) measured as per the previous GAAP and use that carrying value as its deemed cost as of the transition date.

Determining whether an arrangement contains a lease:

The Company has applied "Appendix B & C" of 'Ind AS 116' "Application guidance" and "Effective date and transition", respectively, to determine whether an arrangement exists at the transition date contains a lease on the basis of facts and circumstances as at that date.

Derecognition of Financial Assets and Liabilities:

The Company has applied the derecognition requirements of financial assets and financial liabilities prospectively for transactions occurring on or after 01 April 2019 (the transition date).

Impairment of financial assets:

The Company has applied the impairment requirements of Ind AS 109 retrospectively; however, as permitted by Ind AS 101, it has used reasonable and supportable information that is available without undue cost or effort to determine the credit risk at the date that financial instruments were initially recognised in order to compare it with the credit risk at the transition date. Further, the Company has not undertaken an exhaustive search for information when determining, at the date of transition to Ind ASs, whether there have been significant increases in credit risk since initial recognition, as permitted by Ind AS 101.

Textual information (72)

Disclosure of reconciliation of equity from previous GAAP to Ind AS [Text Block]

Ind AS adoption reconciliations

Reconciliation of equity

| | Particulars | For the year ended | |
|-----|---|--------------------|----------------|
| | | March 31, 2020 | April 01, 2019 |
| | Equity share capital | 163.77 | 101.15 |
| | Reserves and surplus | 6,009.95 | 1,076.64 |
| | Equity as per previous GAAP | 6,173.72 | 1,177.79 |
| | Add/(Less): Adjustment under Ind AS | | |
| (a) | Impact arising on account of adoption of Ind AS 116 | (6.35) | (0.84) |
| (b) | Unwinding of discount on security deposit | 0.59 | - |
| | Equity as per Ind AS | 6,167.96 | 1,176.95 |

Reconciliation of total comprehensive income for the year ended

| | Particulars | As at March 31, 2020 |
|-----|--|----------------------|
| | Loss before minority share as per previous GAAP | (3,603.11) |
| | Add/(Less): Adjustment under Ind AS | |
| (b) | Recognition of actuarial (gain)/loss in Other Comprehensive Income | (3.08) |
| (a) | Impact arising on account of adoption of Ind AS 116 | (5.51) |
| (b) | Unwinding of discount on security deposit | 0.59 |

| | | |
|-----|---|------------|
| | Profit for the year as per Ind AS | (3,611.11) |
| | Other Comprehensive Income: | |
| (c) | Recognition of actuarial loss in Other Comprehensive Income | 3.08 |
| | Total comprehensive income as per Ind AS | (3,608.03) |

Reconciliation of statement of cash flow :

There are no material adjustments to the statement of cash flows as reported under previous GAAP

Explanatory notes

(a) Under the previous GAAP, for all the operating leases, lease rentals were expensed as an operating expense during the year. Under Ind AS, the Company recognises right-of-use asset and related lease liability in connection with all the existing leases except for those identified as having a remaining lease term of less than 12 months from the date of initial application. Interest on the lease liability has to be accrued over the period of lease and right-of-use assets has to be depreciated over the remaining life of the lease.

(b) Under previous GAAP, interest free security deposits given for lease are recognized at the disbursement amount however under Ind AS, security deposits is recognized at the fair value on the date of disbursement. Interest on the security deposits have been accrued over the lease term and right-of-use assets have been amortised over the lease term.

(c) Under previous GAAP, actuarial gains and losses were recognised in the Statement of profit and loss as there was no concept of Other Comprehensive Income ('OCI'). Under Ind AS, specified items of income, expense, gains, or losses are required to be presented in OCI. Accordingly, the actuarial gains and losses arising from remeasurement of the net defined benefit liability / asset is recognised in OCI under Ind AS. Consequently, the tax effect of the same has also been recognised in OCI under Ind AS.