

DREAMPLUG TECHNOLOGIES PRIVATE LIMITED
Consolidated Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	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 Bungalows, Near Juhu Circle Mumbai Mumbai City MH 400061	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Deloitte Haskins & Sells Chennai
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, Bangalore - 560001
Permanent account number of auditor or auditor's firm	AACFD3771D
SRN of form ADT-1	R29986122
Date of signing audit report by auditors	30/09/2022
Date of signing of balance sheet by auditors	30/09/2022

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

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

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

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

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

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To The Members of Dreamplug Technologies Private Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Dreamplug Technologies Private Limited ("the Parent") and its subsidiaries, (the Parent and its subsidiaries together referred to as "the Group") which includes Group's share of loss in its associate which comprise the Consolidated Balance Sheet as at March 31, 2022, and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Cash Flows and the Consolidated 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 and based on the consideration of reports of other auditors on separate financial statements of associate, the aforesaid consolidated 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 consolidated state of affairs of the Group as at March 31, 2022, and their consolidated loss, their consolidated total comprehensive loss, their consolidated cash flows and their consolidated changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated 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 Consolidated Financial Statements section of our report. We are independent of the Group and its associate 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 consolidated 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 and other auditors in terms of their reports referred to in the sub-paragraphs of the Other Matters section below is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

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

- The Parent's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.
- Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information, compare with the financial statements of associate audited by the other auditors to the extent it relates to these entities and, in doing so, place reliance on the work of the other auditors and consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. Other information so far as it relates to associate is traced from their financial statements audited by the other auditors.

- 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 Consolidated Financial Statements

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

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group and of its associate are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and its associate are also responsible for overseeing the financial reporting process of the Group and its associate.

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

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our

opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Parent Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- 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 ability of the Group and its associate and 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 consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate and to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of entities or business activities within the Group and its associate and to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities or business activities included in the consolidated financial statements of which we are the independent auditors. For the other branches or entities or business activities included in the consolidated financial statements, which have been audited by the branch auditors or other auditors, such branch auditors and other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated 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 consolidated financial statements.

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

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

Other Matters

The consolidated financial statements also include the Group's share of net loss of Rs. 0.16 Million for the year ended 31 March, 2022, as considered in the consolidated financial statements, in respect of one associate whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the associate, and our report in terms of subsection (3) of Section 143 of the Act, in so far as it relates to the aforesaid associate is based solely on the reports of the other auditors.

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

Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, based on our audit and on the consideration of the reports of other auditors on the separate financial statements of associate referred to in the Other Matters section above we report, to the extent applicable 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 of the aforesaid consolidated financial statements.
- b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books.
- c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Comprehensive Income, the Consolidated Statement of Cash Flows and the Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- d) In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors of the Parent Company as on March 31, 2022 taken on record by the Board of Directors of the Company, and the reports of the statutory auditors of associate company incorporated in India, none of the directors of the Group companies and its associate company incorporated in India is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" which is based on the auditors' reports of the Parent company, subsidiary companies and associate company incorporated in India. Our report expresses unmodified opinion on the adequacy and operating effectiveness of internal financial controls over financial reporting of those companies.
- 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 Parent being a private company, section 197 of the Act related to the managerial remuneration 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) There were no pending litigations which would impact the consolidated financial position of the Group and its associate.

- (ii) The Group and its associate did not have any material foreseeable losses on long-term contracts including derivative contracts.
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Parent Company, and its subsidiary companies, associate company incorporated in India.
- (iv) (a) The respective Managements of the Parent Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Parent Company or any of such subsidiaries to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Parent Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (b) The respective Managements of the Parent Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, other than as disclosed in the notes to accounts, no funds (which are material either individually or in the aggregate) have been received by the Parent Company or any of such subsidiaries from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Parent/ Holding Company or any of such subsidiaries shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (c) Based on the audit procedures that has been considered reasonable and appropriate in the circumstances performed by us, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- (v) The Parent Company has not declared or paid any dividend during the year and has not proposed final dividend for the year.

2. With respect to the matters specified in clause (xxi) of paragraph 3 and paragraph 4 of the Companies (Auditor's Report) Order, 2020 ("CARO"/ "the Order") issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to us and based on the CARO reports issued by us, we report that there are no qualifications or adverse remarks by the respective auditors in the CARO reports of the said companies included in the consolidated financial statements.

For Deloitte Haskins & Sells

Chartered Accountants

(Firm's Registration No. 008072S)

Sathya P. Koushik

Partner

(Membership No. 206920)

(UDIN: 22206920AXVQQC5669)

Place: Bengaluru

Date: September 30, 2022 Page 7 of 8

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

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

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2022, we have audited the internal financial controls over financial reporting of Dreamplug Technologies Private Limited (hereinafter referred to as "Parent"), its subsidiary companies and its associate company which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Parent, its subsidiary companies and its associate company which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Parent, its subsidiary companies and its associate company which are companies incorporated in India based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing, prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors of associate company which are companies incorporated in India, in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our qualified audit opinion on the internal financial controls system over financial reporting of the Parent, its subsidiary companies and its associate company which are companies incorporated in India.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors referred to in the Other Matters paragraph below, Parent, its subsidiary companies, its associate company (which are companies incorporated in India), have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the criteria for internal financial control over financial reporting established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Other Matters

Our aforesaid report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting insofar as it relates to one associate company, is based solely on the corresponding reports of the auditors of such company incorporated in India.

Our opinion is not modified in respect of the above matters.

[110000] Balance sheet

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	177.91	131.37	38.22
Goodwill	69.08	0	
Other intangible assets	193.55	0	0
Intangible assets under development	0	0	
Non-current financial assets [Abstract]			
Non-current investments	434.61	0	
Loans, non-current	0	0	
Other non-current financial assets	1,382.75	179.65	
Total non-current financial assets	1,817.36	179.65	
Total non-current assets	2,257.9	311.02	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	154.65	44.42	
Cash and cash equivalents	23,603.17	6,346.46	
Bank balance other than cash and cash equivalents	166.52	22.1	
Loans, current	0	0	
Other current financial assets	3,560.32	1,552.38	
Total current financial assets	27,484.66	7,965.36	
Current tax assets	108.64	27.18	
Other current assets	2,956.16	1,105.49	
Total current assets	30,549.46	9,098.03	
Total assets	32,807.36	9,409.05	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	4.06	4	4
Other equity	29,425.49	7,091.94	
Total equity attributable to owners of parent	29,429.55	7,095.94	
Non controlling interest	(A) 231.92	(B) 185	
Total equity	29,661.47	7,280.94	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Other non-current financial liabilities	201.13	130	
Total non-current financial liabilities	201.13	130	
Provisions, non-current	77.23	30.08	
Total non-current liabilities	278.36	160.08	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	616.23	348.9	
Other current financial liabilities	2,150.12	1,570.58	
Total current financial liabilities	2,766.35	1,919.48	
Other current liabilities	101.05	48.49	
Provisions, current	0.08	0.03	
Current tax liabilities	0.05	0.03	
Total current liabilities	2,867.53	1,968.03	
Total liabilities	3,145.89	2,128.11	
Total equity and liabilities	32,807.36	9,409.05	

Footnotes

(A)

Particulars		Maturity Date	As at	
			March 31, 2022	March 31, 2021
3,27,875 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	28-Sep-39	32.79	32.79	
50,443 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	07-Sep-39	5.04	5.04	
2,26,992 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	27-Aug-39	22.70	22.70	
2,356 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	20-Apr-39	0.24	0.24	
18,591 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	10-Apr-39	1.86	1.86	
27,212 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	21-Feb-39	2.72	2.72	
12,369 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	24-Jan-39	1.24	1.24	
23,560 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	18-Nov-38	2.36	2.36	
58,900 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	30-Sep-38	5.89	5.89	
4,47,640 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	27-Sep-38	44.76	44.76	
62,500 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	29-Jun-38	6.25	6.25	
1,78,571 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	20-Jun-38	17.86	17.86	
23,810 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	07-Jun-38	2.38	2.38	
1,19,047 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	05-Jun-38	11.90	11.90	
17,857 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	13-May-38	1.79	1.79	

2,52,305 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	29-Jan-41	25.23	25.23
2,72,026 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	11-May-41	27.20	-
1,97,215 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	08-Dec-41	19.72	-

(B)

Particulars	Maturity Date	As at	
		March 31, 2022	March 31, 2021
3,27,875 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	28-Sep-39	32.79	32.79
50,443 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	07-Sep-39	5.04	5.04
2,26,992 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	27-Aug-39	22.70	22.70
2,356 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	20-Apr-39	0.24	0.24
18,591 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	10-Apr-39	1.86	1.86
27,212 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	21-Feb-39	2.72	2.72
12,369 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	24-Jan-39	1.24	1.24
23,560 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	18-Nov-38	2.36	2.36
58,900 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	30-Sep-38	5.89	5.89
4,47,640 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	27-Sep-38	44.76	44.76
62,500 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	29-Jun-38	6.25	6.25
1,78,571 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	20-Jun-38	17.86	17.86

23,810 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	07-Jun-38	2.38	2.38
1,19,047 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	05-Jun-38	11.90	11.90
17,857 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	13-May-38	1.79	1.79
2,52,305 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	29-Jan-41	25.23	25.23
2,72,026 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	11-May-41	27.20	-
1,97,215 0.0001% Compulsorily Convertible cumulative preference shares of ₹ 100/-each	08-Dec-41	19.72	-

[210000] Statement of profit and loss

Earnings per share [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -5,002.18	[INR/shares] -2,570.06	[INR/shares] -5,002.18	[INR/shares] -2,570.06
Basic earnings (loss) per share from discontinued operations	[INR/shares] -5,002.18	[INR/shares] -2,570.06	[INR/shares] -5,002.18	[INR/shares] -2,570.06
Total basic earnings (loss) per share	[INR/shares] -10,004.36	[INR/shares] -5,140.12	[INR/shares] -10,004.36	[INR/shares] -5,140.12
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -5,002.18	[INR/shares] -2,570.06	[INR/shares] -5,002.18	[INR/shares] -2,570.06
Diluted earnings (loss) per share from discontinued operations	[INR/shares] -5,002.18	[INR/shares] -2,570.06	[INR/shares] -5,002.18	[INR/shares] -2,570.06
Total diluted earnings (loss) per share	[INR/shares] -10,004.36	[INR/shares] -5,140.12	[INR/shares] -10,004.36	[INR/shares] -5,140.12

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	3,935.68	886.01
Other income	290.02	69.77
Total income	4,225.7	955.78
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	3,076.06	1,347.25
Finance costs	24.45	27.07
Depreciation, depletion and amortisation expense	143.3	66.54
Other expenses	13,777.29	4,753.43
Total expenses	17,021.1	6,194.29
Profit before exceptional items and tax	-12,795.4	-5,238.51
Exceptional items before tax	-0.16	0
Total profit before tax	-12,795.56	-5,238.51
Tax expense [Abstract]		
Current tax	0.28	0.06
Total tax expense	0.28	0.06
Total profit (loss) for period from continuing operations	-12,795.84	-5,238.57
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-12,795.84	-5,238.57
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	-3.04	-4.07
Total comprehensive income	-12,798.88	-5,242.64
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	Yes	Yes
Other comprehensive income before tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]		
Other comprehensive income, before tax, gains (losses) on revaluation	-3.04	-4.07
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	0	0
Other comprehensive income that will not be reclassified to profit or loss, before tax	-3.04	-4.07
Components of other comprehensive income that will be reclassified to profit or loss, before tax [Abstract]		
Exchange differences on translation before tax [Abstract]		
Total other comprehensive income, before tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income before tax [Abstract]		
Other comprehensive income, before tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges before tax [Abstract]		
Total other comprehensive income, before tax, cash flow hedges	0	0
Hedges of net investments in foreign operations before tax [Abstract]		
Total other comprehensive income, before tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options before tax [Abstract]		
Total other comprehensive income, before tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts before tax [Abstract]		
Total other comprehensive income, before tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads before tax [Abstract]		
Total other comprehensive income, before tax, change in value of foreign currency basis spreads	0	0

Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		
Total other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0
Financial assets measured at fair value through other comprehensive income before tax [Abstract]		
Total other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	0	0
Other comprehensive income that will be reclassified to profit or loss, before tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, before tax	0	0
Total other comprehensive income, before tax	-3.04	-4.07
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [Abstract]		
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	0	0
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [Abstract]		
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	0	0
Total other comprehensive income	-3.04	-4.07
Total comprehensive income	-12,798.88	-5,242.64
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -5,002.18	[INR/shares] -2,570.06
Basic earnings (loss) per share from discontinued operations	[INR/shares] -5,002.18	[INR/shares] -2,570.06
Total basic earnings (loss) per share	[INR/shares] -10,004.36	[INR/shares] -5,140.12
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -5,002.18	[INR/shares] -2,570.06
Diluted earnings (loss) per share from discontinued operations	[INR/shares] -5,002.18	[INR/shares] -2,570.06
Total diluted earnings (loss) per share	[INR/shares] -10,004.36	[INR/shares] -5,140.12

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	7,276.94	6,163.96		7,091.94
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-12,795.84	-5,238.57		-12,795.84
Changes in comprehensive income components	-3.04	-4.07		-3.04
Total comprehensive income	-12,798.88	-5,242.64		-12,798.88
Other changes in equity [Abstract]				
Other additions to reserves	35,697.11	6,505.85		35,650.19
Deductions to reserves [Abstract]				
Other deductions to reserves	517.76	150.23		517.76
Total deductions to reserves	517.76	150.23		517.76
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	35,179.35	6,355.62		35,132.43
Total increase (decrease) in equity	22,380.47	1,112.98		22,333.55
Other equity at end of period	29,657.41	7,276.94	6,163.96	29,425.49

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	6,004.19		7,091.94	6,004.19
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-5,238.57		-12,795.84	-5,238.57
Changes in comprehensive income components	-4.07		-3.04	-4.07
Total comprehensive income	-5,242.64		-12,798.88	-5,242.64
Other changes in equity [Abstract]				
Other additions to reserves	6,480.62		35,650.19	6,480.62
Deductions to reserves [Abstract]				
Other deductions to reserves	150.23		517.76	150.23
Total deductions to reserves	150.23		517.76	150.23
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	6,330.39		35,132.43	6,330.39
Total increase (decrease) in equity	1,087.75		22,333.55	1,087.75
Other equity at end of period	7,091.94	6,004.19	29,425.49	7,091.94

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		15,927.74	9,950.25	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		34,402.46	5,977.49	
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		34,402.46	5,977.49	
Total increase (decrease) in equity		34,402.46	5,977.49	
Other equity at end of period	6,004.19	50,330.2	15,927.74	9,950.25

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Share options outstanding account [Member]			General reserve [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	651.05	271.5		61.79
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	1,152.46	441.34		95.27
Deductions to reserves [Abstract]				
Other deductions to reserves	209.75	61.79		
Total deductions to reserves	209.75	61.79		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	942.71	379.55		95.27
Total increase (decrease) in equity	942.71	379.55		95.27
Other equity at end of period	1,593.76	651.05	271.5	157.06

Statement of changes in equity [Table]

..(5)

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	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		-9,460.2	-4,217.56
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		-12,795.84	-5,238.57
Changes in comprehensive income components			-3.04	-4.07
Total comprehensive income			-12,798.88	-5,242.64
Other changes in equity [Abstract]				
Other additions to reserves	61.79			
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	61.79		0	0
Total increase (decrease) in equity	61.79		-12,798.88	-5,242.64
Other equity at end of period	61.79	0	-22,259.08	-9,460.2

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Retained earnings [Member]	Other retained earning [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		-9,460.2	-4,217.56	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-12,795.84	-5,238.57	
Changes in comprehensive income components		-3.04	-4.07	
Total comprehensive income		-12,798.88	-5,242.64	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		-12,798.88	-5,242.64	
Other equity at end of period	-4,217.56	-22,259.08	-9,460.2	-4,217.56

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Other reserves [Member]			Non-controlling interests [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	-88.44	0		185
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves				46.92
Deductions to reserves [Abstract]				
Other deductions to reserves	308.01	88.44		
Total deductions to reserves	308.01	88.44		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Other changes in equity, others	0	0		
Total other changes in equity	-308.01	-88.44		46.92
Total increase (decrease) in equity	-308.01	-88.44		46.92
Other equity at end of period	-396.45	-88.44	0	231.92
Description of nature of other reserves	Other	Other		

Statement of changes in equity [Table]

..(8)

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

Components of equity [Axis]	Non-controlling interests [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Balance at beginning of period (if restatement is applicable)	159.77	
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	0	
Other changes in equity [Abstract]		
Other additions to reserves	25.23	
Deductions to reserves [Abstract]		
Total deductions to reserves	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Total appropriations for dividend, dividend tax and retained earnings	0	
Total other changes in equity	25.23	
Total increase (decrease) in equity	25.23	
Other equity at end of period	185	159.77

[320000] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-12,795.56	-5,238.51	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in trade receivables, current	-110.23	-39.76	
Adjustments for decrease (increase) in other current assets	-1,851.75	-799.82	
Adjustments for other financial assets, current	-3,124.47	-342.63	
Adjustments for increase (decrease) in trade payables, current	267.33	146.56	
Adjustments for increase (decrease) in other current liabilities	52.56	21.94	
Adjustments for depreciation and amortisation expense	143.3	66.54	
Adjustments for provisions, current	44.16	18.35	
Adjustments for other financial liabilities, current	24.43	27.07	
Adjustments for other financial liabilities, non-current	545.51	1,214.57	
Adjustments for unrealised foreign exchange losses gains	0	0.04	
Adjustments for interest income	284.91	64.07	
Adjustments for share-based payments	1,124.84	441.34	
Other adjustments for non-cash items	-5.11	-2.36	
Total adjustments for reconcile profit (loss)	-3,174.34	687.77	
Net cash flows from (used in) operations	-15,969.9	-4,550.74	
Income taxes paid (refund)	81.69	6.09	
Net cash flows from (used in) operating activities	-16,051.59	-4,556.83	
Cash flows from used in investing activities [Abstract]			
Other cash payments to acquire equity or debt instruments of other entities	434.61	0	
Proceeds from sales of property, plant and equipment	0	1.62	
Purchase of property, plant and equipment	92.17	84.22	
Purchase of intangible assets	301.33	0	
Interest received	283.37	97.93	
Other inflows (outflows) of cash	-144.42	-22.1	
Net cash flows from (used in) investing activities	-689.16	-6.77	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	34,362.58	6,002.72	
Payments of other equity instruments	308.01	88.44	
Payments of lease liabilities	57.11	49.92	
Interest paid	0	6.53	
Net cash flows from (used in) financing activities	33,997.46	5,857.83	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	17,256.71	1,294.23	
Net increase (decrease) in cash and cash equivalents	17,256.71	1,294.23	
Cash and cash equivalents cash flow statement at end of period	23,603.17	6,346.46	5,052.23

[610100] Notes - List of accounting policies

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

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

Textual information (2)

Disclosure of significant accounting policies [Text Block]

CORPORATE INFORMATION

Dreamplug Technologies Private Limited (the "Company") and its subsidiaries are 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 Group has also rolled out financial services platform facilitating various loan products in association with the financing partners.

The Company is a private limited company incorporated and domiciled in India and has its registered office at Mumbai, Maharashtra, India. The Consolidated financial statements comprise financial statements of the Company and its subsidiaries (the Parent and its subsidiaries) together referred to as "the Group" comprise the Consolidated Balance Sheet as at March 31, 2022, and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Cash Flows and the Consolidated Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information (collectively the 'Consolidated financial statements'). The results of the Associate of the Company is consolidated in the Consolidated financial statements.

BASIS FOR PREPARATION AND PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Statement of Compliance

The consolidated financial statements have been prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under section 133 of Companies Act, 2013 (the "Act"), read with rule 3 of the companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereunder.

Basis of preparation and presentation

The consolidated 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 consolidated 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.

This note provides a list of the significant accounting policies adopted in the preparation of these consolidated financial statements. To provide more reliable and relevant information about the effect of certain items in the balance sheet and statement of profit and loss, the Company has changed the classification of certain items and previous year figures have been regrouped or reclassified, to confirm to such current year's grouping / classifications. There is no impact on equity or net loss due to these regrouping/ reclassifications.

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries and its share of profit/loss of associate.

The consolidated financial statements are presented in Indian Rupees "INR" and all amounts disclosed in the consolidated financial statement have been rounded off to the nearest million (as per requirement of Schedule III), unless otherwise stated

Basis of consolidation

Investment in Subsidiaries

The consolidated financial statements include the financial statements of the Group and entities controlled by the Group. Control is achieved

when the Group: (i) has power over the investee; (ii) is exposed, or has rights, to variable returns from its involvement with the investee; and (iii) has the ability to use its power to affect its returns.

The Group reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above

When the Group has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Group considers all relevant facts and circumstances in assessing whether or not the Group's voting rights in an investee are sufficient to give it power, including:

the size of the Group's holding of voting rights relative to the size and dispersion of holdings of the other vote holders;

potential voting rights held by the Group, other vote holders or other parties;

rights arising from other contractual arrangements; and

any additional facts and circumstances that indicate that the Group has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholders' meetings.

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit and loss from the date the Group gains control until the date when the Group ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Group and to the non-controlling interests. Total comprehensive income of subsidiaries is attributed to the owners of the Group and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

The financial statements of the Group are consolidated on line-by-line basis. Intra-group transactions, balances and any unrealised gains arising from intra-group transactions, are eliminated. Unrealised losses are eliminated, but only to the extent that there is no evidence of impairment. All temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions are recognised as per Ind AS 12 Income Taxes.

Investment in associates

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

The Group's investments in its associates are accounted for using the equity method. Under the equity method, the investment in an associate is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associates since the acquisition date. Goodwill relating to the associate is included in the carrying amount of the investment and is not tested for impairment individually.

The consolidated statement of profit and loss reflects the Group's share of the results of operations of the associate. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate, the Group recognises its share of any changes, when applicable, in the consolidated statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and associate, or joint venture are eliminated to the extent of the interest in the associate or joint venture.

If an entity's share of losses of an associate equals or exceeds its interest in the associate (which includes any long term interest that, in substance, form part of the Group's net investment in the associate), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate. If the associate subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised. The aggregate of the Group's share of profit and loss of an associate is shown on the face of the consolidated statement of profit and loss. The financial statements of the associate are prepared for the same reporting year as the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its associate. At each reporting date, the Group determines whether there is objective evidence that the investment in the associate is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the associate and its carrying value, and then recognises the loss as 'Share of profit of an associate' in the consolidated statement of profit and loss. Upon loss of significant influence over associate, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in the consolidated statement of profit and loss.

Refer Note 37 for details of entities consolidated with the Group.

Revenue Recognition

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

The Group 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 Group expects to be entitled in exchange for transferring good or service to a customer excluding taxes or duties collected on behalf on 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 Group provides incentives to its users in various forms including Cashbacks. Cashbacks given to users where the Group 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 Group uses payment gateway networks for receiving money from users in connection with various services offered by the Group on it's technology platform. Charges deducted by the payment gateway networks are considered as expenses in the Statement of Profit and Loss.

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

Revenue from facilitating rental transactions:

The Group 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 Group as per terms of agreement with service providers and accounted on accrual basis. Processing fees is 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 Group facilitates merchants selling goods or services, only the commission income is included within revenue. Typically, the Group 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.

Service Fees from Merchants:

The Company earns service fee from service providers and recognizes such revenue upon transfer of control of such services by the Company. Such service fee is generally determined as a percentage of transaction value executed by the service providers.

Property, Plant and Equipment

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. 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.

Intangible assets

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

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition.

Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in consolidated statement of profit and loss in the year in which the expenditure is incurred.

The useful lives of intangible assets are assessed as either finite or indefinite.

The amortisation year and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting year. Changes in the expected useful life or the expected

pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation year or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognised in the consolidated statement of profit and loss unless such expenditure forms part of carrying value of another asset.

An intangible asset is derecognised upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the consolidated statement of profit and loss when the asset is derecognised.

Financial Instruments

Financial assets and financial liabilities:

Financial assets and financial liabilities are recognised when the Group 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 Group assesses at each date of balance sheet, whether a financial asset or a group of financial assets is impaired. The Group 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 Group offsets a financial asset and a financial liability when the Group:

currently has a legally enforceable right to set off the recognised amounts and

intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Derecognition of financial assets

The Group 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 Group derecognises financial liabilities when, and only when, the Group'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.

Cash and cash equivalents

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.

Foreign Currency transactions and translations

The functional currency of the Group is Indian Rupee (?).

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.

Employee Benefits

Defined Contribution Plan

The Group'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.

Leases

At inception of a contract, the Group 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 Group uses the definition of a lease in Ind AS 116.

The Group as Lessor

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

When the Group 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 Group 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 Group considers certain indicators such as whether the lease is for the major part of the economic life of the asset.

When the Group 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 Group applies the exemption described above, then it classifies the sub-lease as an operating lease.

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

The Group as Lessee

At commencement or on modification of a contract that contains a lease component, the Group 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 Group has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

The Group 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 Group by the end of the lease term or the cost of the right-of-use asset reflects that the Group 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 Group's incremental borrowing rate. Generally, the Group uses its incremental borrowing rate as the discount rate.

The Group 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 Group is reasonably certain to exercise, lease payments in an optional renewal period if the Group is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Group 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 Group's estimate of the amount expected to be payable under a residual value guarantee, if the Group 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 Group 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 Group recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

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

Income Taxes

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 Group'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 Group 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.

Provisions and Contingent Liabilities

A provision is recognised when the Group 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.

Contingent liabilities are disclosed in the Notes. Contingent assets are not recognised in the financial statements.

Impairment of non-financial assets

At the end of each reporting period, the Group 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 Group 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.

Earnings per share

Basic earnings per share are computed by dividing Statement of Profit and Loss attributable to equity shareholders of the Group 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.

Segment reporting

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 Group assesses the financial performance and position of the Group, and makes strategic decisions. The board of directors, has been identified as the chief operating decision maker ('CODM').

Operating Cycle

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

2.18 Use of estimates and judgements

In the application of the Group's accounting policies, which are described in note 2, the directors of the Group 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.

In particular, information about the significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amounts recognized in the consolidated financial statements are disclosed in Note No 30.

2.19 Impairment of Property Plant and Equipment and Intangible Assets

The Group 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.

2.20 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.

31 Employee benefit plans

A Defined contribution plans

The Group 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 Group is limited to the amount contributed and it has no further contractual nor any constructive obligation.

Particulars

For the year ended

March 31, 2022 March 31, 2021

Amount recognised in the Statement of Profit and Loss towards provident funds paid to the Authorities	42.26	20.68
---	-------	-------

B Defined benefit plan

The Group 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 Group to actuarial risks such as:

investment risk, interest rate risk, longevity risk and salary risk.	
Investment risk	<p>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.</p>
Interest risk	<p>A decrease in the bond interest rate will increase the plan liability.</p>
Longevity risk	<p>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.</p>
	<p>The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan</p>

participants.
As such, an
increase in the
salary of the
plan
participants

Salary risk

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 profit and loss and comprehensive income in respect of these defined benefit plans are as follows:

Particulars	For the year ended	
	March 31, 2022	March 31, 2021
Service cost		
Current service cost	38.10	17.84
Past service cost and (gain)/loss from settlements	2.28	-
Net Interest Cost (Income)	-	0.52
Components of defined benefit costs recognised in profit or loss	40.38	18.36
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		-		
Actuarial (gains) / losses arising from changes in financial assumptions	(2.75)	6.61		
Actuarial (gains) / losses arising from experience adjustments	5.79	(2.55)		
Components of defined benefit costs recognised in other comprehensive income	3.04	4.07		
<p>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.</p>				
<p>The amount included in the balance sheet arising from the entity's obligation in respect of its defined benefit plans is as follows:</p>				
Particulars			For the year ended	
			March 31, 2022	March 31, 2021
Present value of funded defined benefit obligation		(77.30)	30.11	
Fair value of plan assets			-	-
Funded status liabilities / (asset)			(77.30)	30.11
Net liability / (asset) arising from defined		(77.30)		

benefit obligation	30.11		
Current		0.08	0.03
Non-current		(77.38)	30.08
Movements in the present value of the defined benefit obligation are as follows:			
Particulars		As at	
		March 31, 2022	March 31, 2021
Opening defined benefit obligation		30.11	7.68
Expenses recognised in the statement of profit and loss			
Current service cost		38.10	17.84
Interest cost		-	0.52
Remeasurement (gains)/losses recognised in other comprehensive income:			
Actuarial gains and losses arising from changes in demographic assumptions	-	-	
Actuarial gains and losses arising from changes in financial assumptions	(2.75)	6.61	
Actuarial gains and losses arising from experience adjustments	5.79	(2.55)	
Acquisition / Divestiture		-	-
Benefits paid		-	-
Closing defined benefit			

obligation			71.25	30.11
The principal assumptions used for the purpose of the actuarial valuations were as follows:				
Particulars			For the year ended	
			March 31, 2022	March 31, 2021
Discount rate			7.26%	6.76%
Salary escalation			14.00%	14.00%
Attrition rate			13.79%	13.79%
Retirement age (in years)			58	58
Mortality			Indian Assured Lives Mortality (2012-04) Ult	
Sensitivity analysis				
Particulars			For the year ended	
			March 31, 2022	March 31, 2021
Discount rate increases by 0.50%			(3.24)	(1.51)
Discount rate decreases by 0.50%			3.48	1.63
Future salary growth rate increases by 0.50%	2.26	1.16		
Future salary growth rate decreases by 0.50%	(2.23)	(1.14)		

Maturity profile of the defined benefit obligations		
Particulars	For the year ended	
	March 31, 2022	March 31, 2021
Less than 1 year	0.08	0.03
Between 2 - 5 years	22.05	7.15
Between 5 - 10 years	50.84	22.90
32 Employee stock based compensation		
<p>The Group instituted the Employees Share Option Plan ('ESOP') in fiscal 2020, which was also approved by the Board of Directors ('Board').</p> <p>CRED Employee Share Option Plan ("Plan")</p> <p>Options under this program have been granted to employees at an exercise price of ₹ 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 Group on the date of grant. Each option is entitled to 1 equity share of ₹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</p>		

(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, 2022	March 31, 2021
	No. of options	No. of options
Outstanding options, beginning of the year	97,998	72,583
Transaction during the year		
Grants	80,426	37,490
Exercise	(6,108)	-
Lapse	-	-
Surrender	(7,153)	(4,639)
Forfeited	(6,698)	(7,436)
Outstanding options, end of the year	1,58,465	97,998
Options vested and exercisable, end of the year	20,854	19,117

Noted: The weighted
average exercise price
for the above Option is ?
10/- per Option

Details of share options
reserved under the
above Scheme.

Particulars	For the year ended	
	March 31, 2022	March 31, 2021

		No. of options	No. of options
Opening balance		1,82,456	1,49,386
Additions during the year		2,68,987	58,485
Granted during the year		(80,426)	(37,490)
Forfeitures added to the pool		15,782	12,075
Closing balance		3,86,799	1,82,456
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, 2022	March 31, 2021
Weighted average grant date share price [?]	51,930.59	18,551.71	
Weighted average exercise price [?]		10.00	10.00
Dividend yield [%]		-	-
Expected life [In years]		10.00	10.00
Risk free interest rate [%]		6.10	6.37
Volatility [%]		20.97	34.40
33 Related party transactions			

A List of related parties

Description of relationship	Name of related parties
Kunal Naresh Shah	Key management personnel
Rohan Naresh Shah	Key management personnel
Meyer Malka	Key management personnel
Sandeep Tandon	Key management personnel
Priti Harish Manyal	Company Secretary
Parfait Finance And Investments Private Limited	Associate

B Transactions with related parties

Particulars	For the year ended	
	March 31, 2022	March 31, 2021
Expense paid on behalf of		
Parfait Finance & Investments Private Limited	10.80	-
Kunal Shah		
Remuneration to director	0.29	0.29

Priti Harish Manyal

Remuneration to
Company Secretary

0.38

0.27

C Balances with related parties

Particulars

As at

March 31,
2022

March 31,
2021

Receivable from

Parfait Finance &
Investments Private
Limited

10.80

-

Notes :

(a) Related party relationship are as identified by the Group 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 Group as a whole.

34 Segment reporting

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

Group'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 Group does not have any reportable geographical segment.

Revenue from major customers

Revenue from one customer of the Group is 30% (March 31, 2021 23%) of Group's total revenue, which is

individually more than 10% of the Group's total revenue.

35 Contingent liabilities and commitments

Particulars

For the year ended

March 31,
2022

March 31,
2021

Contingent liabilities to the extent not provided for

Bank Guarantee (Refer Note 1 below)

915.30

725.00

Capital commitment

-

-

Note 1 :

The Group has provided bank guarantees pursuant to a sponsorship contract and these are backed up by earmarked fixed deposits with banks (Refer Note 10).

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, 2022 have not been affected. The Group 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 Group's operations without disruptions in difficult conditions.

The Group 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 Group will continue to closely

monitor any material changes to future economic conditions.

37 Group Information

Dreamplug Technologies Private Limited (the Parent) and the subsidiaries constitutes the Group. The details of the Subsidiaries and Associate are as under :

Name	Principal Place of business	Principal Activities	Ownership Interest held by the Group	Ownership Interest held by non controlling interest
Dreamplug AA Tech Solutions Private Limited	India	To provide the service of retrieving and collecting financial information	100%	0%
Dreamplug Advisory Solutions Private Limited	India	To provide investment advisory and financial planning services	100%	0%
Dreamplug Paytech Solutions Private Limited	India	To Provide tech solutions services	100%	0%
Dreampurse Technologies Private Limited	India	To Provide Financial service with the help of PPI Wallet	100%	0%
Parfait Finance and Investments Pvt Ltd (Associate)	India	To Provide lending business support	23.45%	-

Additional information as required by Paragraph 2 of the General Instructions for Preparation of Consolidated Financial Statements to Schedule III to the Companies Act, 2013:

Name of the entity	March 31, 2022									
	Net assets*		Share in total comprehensive income		Share in other comprehensive income		Share in profit or (loss)			
	%^	?	%^	?	%^	?	%^	?	%^	?
Parent										
Dreamplug Technologies Private Limited	85.07%	25,234.24	99.75%	(12,767.31)	100.00%	(3.04)	99.75%	(12,764.27)		
Subsidiaries										
(a) Dreamplug AA Tech Solutions Private Limited	0.07%	20.87	0.00%	0.39	0.00%	-	0.00%	0.39		
(a) Dreamplug Advisory Solutions Private Limited	0.02%	5.58	0.04%	(4.94)	0.00%	-	0.04%	(4.94)		
(a) Dreamplug Paytech Solutions Private Limited	14.24%	4,222.80	0.20%	(25.65)	0.00%	-	0.20%	(25.65)		
(b) Dreampurse Technologies Private Limited	0.60%	177.98	0.01%	(1.37)	0.00%	-	0.01%	(1.37)		
Associate										
(c) Parfait Finance and Services Private Limited	0.00%	-								
	100.00%	29,661.47	100.00%	(12,798.88)	100.00%	(3.04)	100.00%	(12,795.84)		
* Total assets minus total liability										
^ As % of consolidated profit / loss										

Dreamplug AA
Tech Solutions
Private Limited,
Dreamplug
Advisory
Solutions Private
Limited and
Dreamplug
(a) Paytech
Solutions Private
Limited, were
incorporated in
the previous
year as wholly
owned
subsidiary of the
Parent company.

Parent Company
acquired
Dreampurse
Technologies
Private Limited
(Previously
known as Hip
bar
(b) Technologies
Pvt Ltd) on
October 12,
2021 and
became as
wholly owned
subsidiary of the
Parent
Company.

Parent Company
invested 23.45%
in Parfait
Finance and
(c Services Private
) Limited and
became an
associate of the
Parent company

38 Financial instruments

38.1 Capital management

The Group's objectives when managing capital are to safeguard the Group'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 Group may issue new shares or sell assets to reduce debt.

The Group 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 Group, prevailing and projected profitability, projected operating cash flows, and projected capital expenditures. In order to maintain or adjust the capital structure, the Group may use internal funding to reduce debt. The Group is not subject to externally imposed capital requirements.

38.2 Categories of financial instruments

Particulars	For the year ended	
	March 31, 2022	March 31, 2021
Financial assets		
Measured at amortised cost		
Cash and bank balances	23,603.17	6,346.46
Trade receivables		154.65
		44.42
Other financial assets	4,698.79	1,573.91
Financial liabilities		
Measured at amortised cost		
Trade payables		616.23
		348.90
Lease liabilities		254.56
		157.72
Other financial liabilities	2,096.69	1,542.86

38.3 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 Group's assets / liabilities are under Level 3

38.4 Financial risk management framework

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

(a) Credit Risk

Credit risk arises from cash and cash equivalents and deposits with banks, as well as credit exposures to customers and other receivables. The Group 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 Group's major classes of financial assets are cash and cash equivalents,

term deposits, unbilled revenue, trade receivables due from related parties 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 Group 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

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 Group 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 Group'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 Group 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, 2022

Trade payables			-	-	616.23
		616.23			
Lease liabilities			201.13	-	254.56
		53.43			
Other financial liabilities	2,096.69	-	2,096.69		
March 31, 2021					
Trade payables			-	-	348.90
		348.90			
Lease liabilities			130.00	-	157.72
		27.72			
Other financial liabilities	1,542.86	-	1,542.86		
Maturities of financial assets					
<p>The following table details the Group'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 Group's liquidity risk management as the liquidity is managed on a net asset and liability basis.</p>					
Particulars		< 1 year	1 to 5 years	> 5 years	Total
March 31, 2022					
Non-interest bearing	25,725.61	-	25,725.61		
Fixed interest rate instruments	2,731.00		2,881.00		
	150.00	-			
March 31, 2021					
Non-interest bearing	7,367.66	-	7,367.66		

Fixed interest rate instruments	597.13	-	597.13
---------------------------------	--------	---	--------

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

Fixed interest rate instruments disclosed above represents balances with banks held in deposit accounts and discounted financial assets.

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 Group'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 Group.

Considering the economic environment in which the Group 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 Group.

Particulars

As at
March 31,

		2022			
		USD	INR	USD	INR
	Trade Payables	0.10	7.80	0.10	7.15
	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, 2022	As at March 31, 2021
	INR/USD - Increase by 5%	0.39	0.36		
	INR/USD - Decrease by 5%	(0.39)	(0.36)		
	Interest rate risk				
	The Group currently does not have any borrowings from the markets that is exposed to variations in the interest rates.				
38.5	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.				
38.6	Offsetting of financial assets and financial liabilities				
	The Group has not offset financial assets and financial liabilities.				

39 Payment processing charges and other direct costs includes charges to payment gateways of Rs. 1397.05 (March 31, 2021 - Rs. 514.31).

40 Additional information

(a) There are no Loans and advances in the nature of loan granted to promoters, directors, KMPs and related parties

(b) Ratios / measures	Methodology	March 31, 2022	March 31, 2021	Variance	Reasons for Variance
Current ratio	Current assets over current liabilities	1062%	461%	130.32%	Ratio has increased mainly due to increase in bank deposits on account of funds received from issuance of Compulsorily Convertible preference shares in the current year.
Return on equity [%]	-69%	-78%	-11.12%	-	
Trade receivables turnover ratio [in days]	9.23	10.11	-8.69%	-	
Trade payables turnover ratio [in days]	41.80	65.96	-36.62%		Ratio has improved, as the Group received funds in current year for issuance of CCCPS and the funds are being used to payoff trade payable in timely manner.
					Ratio has improved

due to
increase in

Net capital turnover ratio	0.23	0.14	67.91%
----------------------------	------	------	--------

					the revenue from operations
Net profit [%]	Net profit over revenue	-302.88%	-548.52%	-44.78%	Ratio has increased mainly due to increase in revenue on existing line of business as well as revenue from new line of business.
EBITDA [%]	EBITDA over revenue	398.83%	638.29%	-37.52%	Ratio has increased mainly due to increase in revenue on existing line of business as well as revenue from new line of business.
Return on capital employed [%]	-69%	-78%	-10.79%	-	

Notes

EBIT - Earnings before interest and taxes

PBIT - Profit before interest and taxes including other income

EBITDA - Earnings before interest, taxes, depreciation and amortisation

PAT - Profit after tax

Debt includes current and non-current lease liabilities

Adjusted expenses refers to other expenses net of non-cash expenses and donations

Capital employed refers to total shareholders' equity and debt

Investments includes non-current investment, current investment and margin-money deposit

41 Additional Regulatory Information

The Group does not have benami property held in their name. No proceedings have been initiated on or are pending against the Parent and

- (i) Indian subsidiaries for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

The Group has complied with the requirement with respect to number of lawyers as prescribed under section 2 (87) of the Companies Act, 2013 read with the Companies (Restriction on number of lawyers) Rules, 2017.

- (ii)

The Group has not invested or traded in Crypto Currency or virtual Currency during the year

- (iii)

The Group has not been declared a wilful defaulter by any bank or financial institution or other lender.

- (iv)

The Group does not have any transactions or investments with struck off companies during the year ended March 31, 2022.

- (v)

The Group has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

- (vi)

The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or

- (vii) otherwise) that the Group shall (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

The Group does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income

- (viii) during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

- 42 The Board of Directors duly taking into account all the relevant disclosures made, has approved these financial statements in its meeting held on September 30, 2022.

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

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

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

Textual information (3)

Disclosure of significant accounting policies [Text Block]

CORPORATE INFORMATION

Dreamplug Technologies Private Limited (the "Company") and its subsidiaries are 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 Group has also rolled out financial services platform facilitating various loan products in association with the financing partners.

The Company is a private limited company incorporated and domiciled in India and has its registered office at Mumbai, Maharashtra, India. The Consolidated financial statements comprise financial statements of the Company and its subsidiaries (the Parent and its subsidiaries) together referred to as "the Group" comprise the Consolidated Balance Sheet as at March 31, 2022, and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Cash Flows and the Consolidated Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information (collectively the 'Consolidated financial statements'). The results of the Associate of the Company is consolidated in the Consolidated financial statements.

BASIS FOR PREPARATION AND PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Statement of Compliance

The consolidated financial statements have been prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under section 133 of Companies Act, 2013 (the "Act"), read with rule 3 of the companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereunder.

Basis of preparation and presentation

The consolidated 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 consolidated 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.

This note provides a list of the significant accounting policies adopted in the preparation of these consolidated financial statements. To provide more reliable and relevant information about the effect of certain items in the balance sheet and statement of profit and loss, the Company has changed the classification of certain items and previous year figures have been regrouped or reclassified, to confirm to such current year's grouping / classifications. There is no impact on equity or net loss due to these regrouping/ reclassifications.

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries and its share of profit/loss of associate.

The consolidated financial statements are presented in Indian Rupees "INR" and all amounts disclosed in the consolidated financial statement have been rounded off to the nearest million (as per requirement of Schedule III), unless otherwise stated

Basis of consolidation

Investment in Subsidiaries

The consolidated financial statements include the financial statements of the Group and entities controlled by the Group. Control is achieved

when the Group: (i) has power over the investee; (ii) is exposed, or has rights, to variable returns from its involvement with the investee; and (iii) has the ability to use its power to affect its returns.

The Group reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above

When the Group has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Group considers all relevant facts and circumstances in assessing whether or not the Group's voting rights in an investee are sufficient to give it power, including:

the size of the Group's holding of voting rights relative to the size and dispersion of holdings of the other vote holders;

potential voting rights held by the Group, other vote holders or other parties;

rights arising from other contractual arrangements; and

any additional facts and circumstances that indicate that the Group has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholders' meetings.

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit and loss from the date the Group gains control until the date when the Group ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Group and to the non-controlling interests. Total comprehensive income of subsidiaries is attributed to the owners of the Group and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

The financial statements of the Group are consolidated on line-by-line basis. Intra-group transactions, balances and any unrealised gains arising from intra-group transactions, are eliminated. Unrealised losses are eliminated, but only to the extent that there is no evidence of impairment. All temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions are recognised as per Ind AS 12 Income Taxes.

Investment in associates

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

The Group's investments in its associates are accounted for using the equity method. Under the equity method, the investment in an associate is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associates since the acquisition date. Goodwill relating to the associate is included in the carrying amount of the investment and is not tested for impairment individually.

The consolidated statement of profit and loss reflects the Group's share of the results of operations of the associate. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate, the Group recognises its share of any changes, when applicable, in the consolidated statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and associate, or joint venture are eliminated to the extent of the interest in the associate or joint venture.

If an entity's share of losses of an associate equals or exceeds its interest in the associate (which includes any long term interest that, in substance, form part of the Group's net investment in the associate), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate. If the associate subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised. The aggregate of the Group's share of profit and loss of an associate is shown on the face of the consolidated statement of profit and loss. The financial statements of the associate are prepared for the same reporting year as the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its associate. At each reporting date, the Group determines whether there is objective evidence that the investment in the associate is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the associate and its carrying value, and then recognises the loss as 'Share of profit of an associate' in the consolidated statement of profit and loss. Upon loss of significant influence over associate, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in the consolidated statement of profit and loss.

Refer Note 37 for details of entities consolidated with the Group.

Revenue Recognition

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

The Group 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 Group expects to be entitled in exchange for transferring good or service to a customer excluding taxes or duties collected on behalf on 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 Group provides incentives to its users in various forms including Cashbacks. Cashbacks given to users where the Group 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 Group uses payment gateway networks for receiving money from users in connection with various services offered by the Group on it's technology platform. Charges deducted by the payment gateway networks are considered as expenses in the Statement of Profit and Loss.

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

Revenue from facilitating rental transactions:

The Group 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 Group as per terms of agreement with service providers and accounted on accrual basis. Processing fees is 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 Group facilitates merchants selling goods or services, only the commission income is included within revenue. Typically, the Group 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.

Service Fees from Merchants:

The Company earns service fee from service providers and recognizes such revenue upon transfer of control of such services by the Company. Such service fee is generally determined as a percentage of transaction value executed by the service providers.

Property, Plant and Equipment

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. 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.

Intangible assets

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

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition.

Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in consolidated statement of profit and loss in the year in which the expenditure is incurred.

The useful lives of intangible assets are assessed as either finite or indefinite.

The amortisation year and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting year. Changes in the expected useful life or the expected

pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation year or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognised in the consolidated statement of profit and loss unless such expenditure forms part of carrying value of another asset.

An intangible asset is derecognised upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the consolidated statement of profit and loss when the asset is derecognised.

Financial Instruments

Financial assets and financial liabilities:

Financial assets and financial liabilities are recognised when the Group 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 Group assesses at each date of balance sheet, whether a financial asset or a group of financial assets is impaired. The Group 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 Group offsets a financial asset and a financial liability when the Group:

currently has a legally enforceable right to set off the recognised amounts and

intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Derecognition of financial assets

The Group 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 Group derecognises financial liabilities when, and only when, the Group'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.

Cash and cash equivalents

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.

Foreign Currency transactions and translations

The functional currency of the Group is Indian Rupee (?).

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.

Employee Benefits

Defined Contribution Plan

The Group'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.

Leases

At inception of a contract, the Group 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 Group uses the definition of a lease in Ind AS 116.

The Group as Lessor

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

When the Group 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 Group 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 Group considers certain indicators such as whether the lease is for the major part of the economic life of the asset.

When the Group 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 Group applies the exemption described above, then it classifies the sub-lease as an operating lease.

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

The Group as Lessee

At commencement or on modification of a contract that contains a lease component, the Group 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 Group has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

The Group 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 Group by the end of the lease term or the cost of the right-of-use asset reflects that the Group 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 Group's incremental borrowing rate. Generally, the Group uses its incremental borrowing rate as the discount rate.

The Group 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 Group is reasonably certain to exercise, lease payments in an optional renewal period if the Group is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Group 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 Group's estimate of the amount expected to be payable under a residual value guarantee, if the Group 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 Group 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 Group recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

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

Income Taxes

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 Group'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 Group 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.

Provisions and Contingent Liabilities

A provision is recognised when the Group 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.

Contingent liabilities are disclosed in the Notes. Contingent assets are not recognised in the financial statements.

Impairment of non-financial assets

At the end of each reporting period, the Group 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 Group 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.

Earnings per share

Basic earnings per share are computed by dividing Statement of Profit and Loss attributable to equity shareholders of the Group 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.

Segment reporting

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 Group assesses the financial performance and position of the Group, and makes strategic decisions. The board of directors, has been identified as the chief operating decision maker ('CODM').

Operating Cycle

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

2.18 Use of estimates and judgements

In the application of the Group's accounting policies, which are described in note 2, the directors of the Group 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.

In particular, information about the significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amounts recognized in the consolidated financial statements are disclosed in Note No 30.

2.19 Impairment of Property Plant and Equipment and Intangible Assets

The Group 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.

2.20 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.

31 Employee benefit plans

A Defined contribution plans

The Group 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 Group is limited to the amount contributed and it has no further contractual nor any constructive obligation.

Particulars

For the year ended

March 31, 2022 March 31, 2021

Amount recognised in the Statement of Profit and Loss towards provident funds paid to the Authorities	42.26	20.68
---	-------	-------

B Defined benefit plan

The Group 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 Group to actuarial risks such as:

investment risk, interest rate risk, longevity risk and salary risk.	
Investment risk	<p>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.</p>
Interest risk	<p>A decrease in the bond interest rate will increase the plan liability.</p>
Longevity risk	<p>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.</p>
	<p>The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan</p>

participants.
As such, an
increase in the
salary of the
plan
participants

Salary risk

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 profit and loss and comprehensive income in respect of these defined benefit plans are as follows:

Particulars	For the year ended	
	March 31, 2022	March 31, 2021
Service cost		
Current service cost	38.10	17.84
Past service cost and (gain)/loss from settlements	2.28	-
Net Interest Cost (Income)	-	0.52
Components of defined benefit costs recognised in profit or loss	40.38	18.36
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		-	
Actuarial (gains) / losses arising from changes in financial assumptions	(2.75)	6.61	
Actuarial (gains) / losses arising from experience adjustments	5.79	(2.55)	
Components of defined benefit costs recognised in other comprehensive income	3.04	4.07	
<p>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.</p>			
<p>The amount included in the balance sheet arising from the entity's obligation in respect of its defined benefit plans is as follows:</p>			
Particulars		For the year ended	
		March 31, 2022	March 31, 2021
Present value of funded defined benefit obligation	(77.30)	30.11	
Fair value of plan assets		-	-
Funded status liabilities / (asset)		(77.30)	30.11
Net liability / (asset) arising from defined	(77.30)		

benefit obligation	30.11		
Current		0.08	0.03
Non-current		(77.38)	30.08
Movements in the present value of the defined benefit obligation are as follows:			
Particulars		As at	
		March 31, 2022	March 31, 2021
Opening defined benefit obligation		30.11	7.68
Expenses recognised in the statement of profit and loss			
Current service cost		38.10	17.84
Interest cost		-	0.52
Remeasurement (gains)/losses recognised in other comprehensive income:			
Actuarial gains and losses arising from changes in demographic assumptions	-	-	
Actuarial gains and losses arising from changes in financial assumptions	(2.75)	6.61	
Actuarial gains and losses arising from experience adjustments	5.79	(2.55)	
Acquisition / Divestiture		-	-
Benefits paid		-	-
Closing defined benefit			

obligation			71.25	30.11
The principal assumptions used for the purpose of the actuarial valuations were as follows:				
Particulars			For the year ended	
			March 31, 2022	March 31, 2021
Discount rate			7.26%	6.76%
Salary escalation			14.00%	14.00%
Attrition rate			13.79%	13.79%
Retirement age (in years)			58	58
Mortality			Indian Assured Lives Mortality (2012-04) Ult	
Sensitivity analysis				
Particulars			For the year ended	
			March 31, 2022	March 31, 2021
Discount rate increases by 0.50%			(3.24)	(1.51)
Discount rate decreases by 0.50%			3.48	1.63
Future salary growth rate increases by 0.50%	2.26	1.16		
Future salary growth rate decreases by 0.50%	(2.23)	(1.14)		

Maturity profile of the defined benefit obligations		
Particulars	For the year ended	
	March 31, 2022	March 31, 2021
Less than 1 year	0.08	0.03
Between 2 - 5 years	22.05	7.15
Between 5 - 10 years	50.84	22.90
32 Employee stock based compensation		
<p>The Group instituted the Employees Share Option Plan ('ESOP') in fiscal 2020, which was also approved by the Board of Directors ('Board').</p> <p>CRED Employee Share Option Plan ("Plan")</p> <p>Options under this program have been granted to employees at an exercise price of ₹ 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 Group on the date of grant. Each option is entitled to 1 equity share of ₹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</p>		

(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, 2022	March 31, 2021
	No. of options	No. of options
Outstanding options, beginning of the year	97,998	72,583
Transaction during the year		
Grants	80,426	37,490
Exercise	(6,108)	-
Lapse	-	-
Surrender	(7,153)	(4,639)
Forfeited	(6,698)	(7,436)
Outstanding options, end of the year	1,58,465	97,998
Options vested and exercisable, end of the year	20,854	19,117

Noted: The weighted
average exercise price
for the above Option is ?
10/- per Option

Details of share options
reserved under the
above Scheme.

Particulars	For the year ended	
	March 31, 2022	March 31, 2021

		No. of options	No. of options
Opening balance		1,82,456	1,49,386
Additions during the year		2,68,987	58,485
Granted during the year		(80,426)	(37,490)
Forfeitures added to the pool		15,782	12,075
Closing balance		3,86,799	1,82,456
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, 2022	March 31, 2021
Weighted average grant date share price [?]	51,930.59	18,551.71	
Weighted average exercise price [?]		10.00	10.00
Dividend yield [%]		-	-
Expected life [In years]		10.00	10.00
Risk free interest rate [%]		6.10	6.37
Volatility [%]		20.97	34.40
33 Related party transactions			

A List of related parties

Description of relationship	Name of related parties
Kunal Naresh Shah	Key management personnel
Rohan Naresh Shah	Key management personnel
Meyer Malka	Key management personnel
Sandeep Tandon	Key management personnel
Priti Harish Manyal	Company Secretary
Parfait Finance And Investments Private Limited	Associate

B Transactions with related parties

Particulars	For the year ended	
	March 31, 2022	March 31, 2021
Expense paid on behalf of		
Parfait Finance & Investments Private Limited	10.80	-
Kunal Shah		
Remuneration to director	0.29	0.29

Priti Harish Manyal

Remuneration to
Company Secretary

0.38

0.27

C Balances with related parties

Particulars

As at

March 31,
2022

March 31,
2021

Receivable from

Parfait Finance &
Investments Private
Limited

10.80

-

Notes :

(a) Related party relationship are as identified by the Group 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 Group as a whole.

34 Segment reporting

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

Group'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 Group does not have any reportable geographical segment.

Revenue from major customers
Revenue from one customer of the Group is 30% (March 31, 2021 23%) of Group's total revenue, which is

individually more than 10% of the Group's total revenue.

35 Contingent liabilities and commitments

Particulars	For the year ended	
	March 31, 2022	March 31, 2021
Contingent liabilities to the extent not provided for		
Bank Guarantee (Refer Note 1 below)	915.30	725.00
Capital commitment	-	-

Note 1 :

The Group has provided bank guarantees pursuant to a sponsorship contract and these are backed up by earmarked fixed deposits with banks (Refer Note 10).

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, 2022 have not been affected. The Group 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 Group's operations without disruptions in difficult conditions.

The Group 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 Group will continue to closely

monitor any material changes to future economic conditions.

37 Group Information

Dreamplug Technologies Private Limited (the Parent) and the subsidiaries constitutes the Group. The details of the Subsidiaries and Associate are as under :

Name	Principal Place of business	Principal Activities	Ownership Interest held by the Group	Ownership Interest held by non controlling interest
Dreamplug AA Tech Solutions Private Limited	India	To provide the service of retrieving and collecting financial information	100%	0%
Dreamplug Advisory Solutions Private Limited	India	To provide investment advisory and financial planning services	100%	0%
Dreamplug Paytech Solutions Private Limited	India	To Provide tech solutions services	100%	0%
Dreampurse Technologies Private Limited	India	To Provide Financial service with the help of PPI Wallet	100%	0%
Parfait Finance and Investments Pvt Ltd (Associate)	India	To Provide lending business support	23.45%	-

Additional information as required by Paragraph 2 of the General Instructions for Preparation of Consolidated Financial Statements to Schedule III to the Companies Act, 2013:

Name of the entity	March 31, 2022									
	Net assets*		Share in total comprehensive income		Share in other comprehensive income		Share in profit or (loss)			
	%^	?	%^	?	%^	?	%^	?	%^	?
Parent										
Dreamplug Technologies Private Limited	85.07%	25,234.24	99.75%	(12,767.31)	100.00%	(3.04)	99.75%	(12,764.27)		
Subsidiaries										
(a) Dreamplug AA Tech Solutions Private Limited	0.07%	20.87	0.00%	0.39	0.00%	-	0.00%	0.39		
(a) Dreamplug Advisory Solutions Private Limited	0.02%	5.58	0.04%	(4.94)	0.00%	-	0.04%	(4.94)		
(a) Dreamplug Paytech Solutions Private Limited	14.24%	4,222.80	0.20%	(25.65)	0.00%	-	0.20%	(25.65)		
(b) Dreampurse Technologies Private Limited	0.60%	177.98	0.01%	(1.37)	0.00%	-	0.01%	(1.37)		
Associate										
(c) Parfait Finance and Services Private Limited	0.00%	-								
	100.00%	29,661.47	100.00%	(12,798.88)	100.00%	(3.04)	100.00%	(12,795.84)		
* Total assets minus total liability										
^ As % of consolidated profit / loss										

Dreamplug AA
Tech Solutions
Private Limited,
Dreamplug
Advisory
Solutions Private
Limited and
Dreamplug
(a) Paytech
Solutions Private
Limited, were
incorporated in
the previous
year as wholly
owned
subsidiary of the
Parent company.

Parent Company
acquired
Dreampurse
Technologies
Private Limited
(Previously
known as Hip
bar
(b) Technologies
Pvt Ltd) on
October 12,
2021 and
became as
wholly owned
subsidiary of the
Parent
Company.

Parent Company
invested 23.45%
in Parfait
Finance and
(c Services Private
) Limited and
became an
associate of the
Parent company

38 Financial instruments

38.1 Capital management

The Group's objectives when managing capital are to safeguard the Group'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 Group may issue new shares or sell assets to reduce debt.

The Group 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 Group, prevailing and projected profitability, projected operating cash flows, and projected capital expenditures. In order to maintain or adjust the capital structure, the Group may use internal funding to reduce debt. The Group is not subject to externally imposed capital requirements.

38.2 Categories of financial instruments

Particulars	For the year ended	
	March 31, 2022	March 31, 2021
Financial assets		
Measured at amortised cost		
Cash and bank balances	23,603.17	6,346.46
Trade receivables	154.65	44.42
Other financial assets	4,698.79	1,573.91
Financial liabilities		
Measured at amortised cost		
Trade payables	616.23	348.90
Lease liabilities	254.56	157.72
Other financial liabilities	2,096.69	1,542.86

38.3 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 Group's assets / liabilities are under Level 3

38.4 Financial risk management framework

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

(a) Credit Risk

Credit risk arises from cash and cash equivalents and deposits with banks, as well as credit exposures to customers and other receivables. The Group 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 Group's major classes of financial assets are cash and cash equivalents,

term deposits, unbilled revenue, trade receivables due from related parties 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 Group 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

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 Group 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 Group'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 Group 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, 2022

Trade payables			-	-	616.23
		616.23			
Lease liabilities			201.13	-	254.56
		53.43			
Other financial liabilities	2,096.69	-	2,096.69		
March 31, 2021					
Trade payables			-	-	348.90
		348.90			
Lease liabilities			130.00	-	157.72
		27.72			
Other financial liabilities	1,542.86	-	1,542.86		
Maturities of financial assets					
<p>The following table details the Group'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 Group's liquidity risk management as the liquidity is managed on a net asset and liability basis.</p>					
Particulars		< 1 year	1 to 5 years	> 5 years	Total
March 31, 2022					
Non-interest bearing	25,725.61	-	25,725.61		
Fixed interest rate instruments	2,731.00		2,881.00		
	150.00	-			
March 31, 2021					
Non-interest bearing	7,367.66	-	7,367.66		

Fixed interest rate instruments	597.13	-	597.13
---------------------------------	--------	---	--------

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

Fixed interest rate instruments disclosed above represents balances with banks held in deposit accounts and discounted financial assets.

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 Group'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 Group.

Considering the economic environment in which the Group 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 Group.

Particulars

As at
March 31,

		2022			
		USD	INR	USD	INR
	Trade Payables	0.10	7.80	0.10	7.15
	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, 2022	As at March 31, 2021
	INR/USD - Increase by 5%	0.39	0.36		
	INR/USD - Decrease by 5%	(0.39)	(0.36)		
	Interest rate risk				
	The Group currently does not have any borrowings from the markets that is exposed to variations in the interest rates.				
38.5	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.				
38.6	Offsetting of financial assets and financial liabilities				
	The Group has not offset financial assets and financial liabilities.				

39 Payment processing charges and other direct costs includes charges to payment gateways of Rs. 1397.05 (March 31, 2021 - Rs. 514.31).

40 Additional information

(a) There are no Loans and advances in the nature of loan granted to promoters, directors, KMPs and related parties

(b) Ratios / measures	Methodology	March 31, 2022	March 31, 2021	Variance	Reasons for Variance
Current ratio	Current assets over current liabilities	1062%	461%	130.32%	Ratio has increased mainly due to increase in bank deposits on account of funds received from issuance of Compulsorily Convertible preference shares in the current year.
Return on equity [%]	-69%	-78%	-11.12%	-	
Trade receivables turnover ratio [in days]	9.23	10.11	-8.69%	-	
Trade payables turnover ratio [in days]	41.80	65.96	-36.62%		Ratio has improved, as the Group received funds in current year for issuance of CCCPS and the funds are being used to payoff trade payable in timely manner.
					Ratio has improved

due to
increase in

Net capital turnover ratio	0.23	0.14	67.91%
----------------------------	------	------	--------

					the revenue from operations
Net profit [%]	Net profit over revenue	-302.88%	-548.52%	-44.78%	Ratio has increased mainly due to increase in revenue on existing line of business as well as revenue from new line of business.
EBITDA [%]	EBITDA over revenue	398.83%	638.29%	-37.52%	Ratio has increased mainly due to increase in revenue on existing line of business as well as revenue from new line of business.
Return on capital employed [%]	-69%	-78%	-10.79%	-	

Notes

EBIT - Earnings before interest and taxes

PBIT - Profit before interest and taxes including other income

EBITDA - Earnings before interest, taxes, depreciation and amortisation

PAT - Profit after tax

Debt includes current and non-current lease liabilities

Adjusted expenses refers to other expenses net of non-cash expenses and donations

Capital employed refers to total shareholders' equity and debt

Investments includes non-current investment, current investment and margin-money deposit

41 Additional Regulatory Information

The Group does not have benami property held in their name. No proceedings have been initiated on or are pending against the Parent and Indian subsidiaries for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

- (i)

The Group has complied with the requirement with respect to number of lawyers as prescribed under section 2 (87) of the Companies Act, 2013 read with the Companies (Restriction on number of lawyers) Rules, 2017.

- (ii)

The Group has not invested or traded in Crypto Currency or virtual Currency during the year

- (iii)

The Group has not been declared a wilful defaulter by any bank or financial institution or other lender.

- (iv)

The Group does not have any transactions or investments with struck off companies during the year ended March 31, 2022.

- (v)

The Group has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

- (vi)

The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or

- (vii) otherwise) that the Group shall (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

The Group does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income

- (viii) during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

- 42 The Board of Directors duly taking into account all the relevant disclosures made, has approved these financial statements in its meeting held on September 30, 2022.

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

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

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

[400600] Notes - Property, plant and equipment**Disclosure of 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]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			WDV	WDV
Useful lives or depreciation rates, 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.	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.
Whether property, plant and equipment are stated at revalued amount			No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]	Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]	Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment		WDV	WDV	WDV
Useful lives or depreciation rates, 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.	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.	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.
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]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, 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.	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.	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.	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.
Whether property, plant and equipment are stated at revalued amount	No	No	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	100.46	118.8		100.46
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-53.92	-24		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-53.92	-24		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	-2.17		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-2.17		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	-0.52		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	-0.52		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	46.54	93.15		100.46
Property, plant and equipment at end of period	177.91	131.37	38.22	265.68

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	118.8			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			53.92	24
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			53.92	24
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	-2.17		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-2.17		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0.52
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		0	0.52
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	116.63		53.92	23.48
Property, plant and equipment at end of period	165.22	48.59	87.77	33.85

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1.88	6.37	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.92	-0.42	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-0.92	-0.42	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0.96	5.95	
Property, plant and equipment at end of period	10.37	8.91	7.95	2

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1.88	6.37		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.92
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0.92
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	1.88	6.37		0.92
Property, plant and equipment at end of period	10.37	8.49	2.12	1.46

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]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.42		0	-0.23
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0.42		0	-0.23
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	-2.17
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	-2.17
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	-0.52
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		0	-0.52
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0.42		0	-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]**..(6)**

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	-2.17	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-2.17	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	-2.17	
Property, plant and equipment at end of period	1.88	0	0	2.17

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]	Vehicles [Member]			Motor vehicles [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0.23		0
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0	0.23		0
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0.52		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	0	0.52		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	-0.29		0
Property, plant and equipment at end of period	0	0	0.29	0

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]	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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.23			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-0.23			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	-2.17		0	-2.17
Total increase (decrease) through transfers and other changes, property, plant and equipment	-2.17		0	-2.17
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-0.52		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	-0.52		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-1.88		0	-2.17
Property, plant and equipment at end of period	0	1.88	0	0

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]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0.23	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0.23	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0.52	
Total disposals and retirements, property, plant and equipment		0	0.52	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	-0.29	
Property, plant and equipment at end of period	2.17	0	0	0.29

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 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1.73	5.95		1.73
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.39	-0.46		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-1.39	-0.46		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	0.34	5.49		1.73
Property, plant and equipment at end of period	6.07	5.73	0.24	7.98

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 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.95			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1.39	0.46
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			1.39	0.46
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	5.95		1.39	0.46
Property, plant and equipment at end of period	6.25	0.3	1.91	0.52

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 equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		91.95	38.81	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-38.71	-18.94	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-38.71	-18.94	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		53.24	19.87	
Property, plant and equipment at end of period	0.06	107.21	53.97	34.1

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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	91.95	38.81		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				38.71
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				38.71
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	91.95	38.81		38.71
Property, plant and equipment at end of period	174.76	82.81	44	67.55

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]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			4.9	67.67
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	18.94		-12.9	-3.95
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	18.94		-12.9	-3.95
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	18.94		-8	63.72
Property, plant and equipment at end of period	28.84	9.9	55.72	63.72

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		4.9	67.67	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		4.9	67.67	
Property, plant and equipment at end of period	0	72.57	67.67	0

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]	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]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	12.9	3.95	
Depreciation recognised as part of cost of other assets	0	0	
Total Depreciation property plant and equipment	12.9	3.95	
Impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]			
Increase (decrease) through other changes, property, plant and equipment	0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment	0	0	
Total disposals and retirements, property, plant and equipment	0	0	
Decrease through classified as held for sale, property, plant and equipment	0	0	
Decrease through loss of control of subsidiary, property, plant and equipment	0	0	
Total increase (decrease) in property, plant and equipment	12.9	3.95	
Property, plant and equipment at end of period	16.85	3.95	0

[612100] Notes - Impairment of assets

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

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

[400700] Notes - Investment property

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

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

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

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill			69.08	
Total increase (decrease) in goodwill			69.08	0
Goodwill at end of period	69.08	0	69.08	0

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Changes in goodwill [Abstract]		
Total increase (decrease) in goodwill	0	0
Goodwill at end of period	0	0

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

	31/03/2022	31/03/2021
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Changes in goodwill [Abstract]		
Goodwill at end of period	69.08	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]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	232.26	0		232.26
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-38.71	0		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	193.55	0		232.26
Other intangible assets at end of period	193.55	0	0	232.26

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			38.71	0
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		38.71	0
Other intangible assets at end of period	0	0	38.71	0

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Other intangible assets [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		232.26	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-38.71	0	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		193.55	0	
Other intangible assets at end of period	0	193.55	0	0

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	232.26	0		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				38.71
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	232.26	0		38.71
Other intangible assets at end of period	232.26	0	0	38.71

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others			Goodwill and others	Goodwill and others
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			232.26	0
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	0		-38.71	0
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		193.55	0
Other intangible assets at end of period	0	0	193.55	0

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Goodwill and others	Goodwill and others	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		232.26	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		232.26	0	
Other intangible assets at end of period	0	232.26	0	0

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Nature of other intangible assets others	Goodwill and others	Goodwill and others	
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	38.71	0	
Impairment loss recognised in profit or loss	0	0	
Reversal of impairment loss recognised in profit or loss	0	0	
Impairment loss recognised in other comprehensive income, other intangible assets	0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]			
Increase (decrease) through other changes	0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0	
Disposals and retirements, other intangible assets [Abstract]			
Disposals	0	0	
Total Disposals and retirements, Other intangible assets	0	0	
Decrease through classified as held for sale	0	0	
Decrease through loss of control of subsidiary	0	0	
Total increase (decrease) in Other intangible assets	38.71	0	
Other intangible assets at end of period	38.71	0	0

Disclosure of additional information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	WDV	WDV
Useful lives or amortisation rates, other intangible assets	Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition.	Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition.
Whether other intangible assets are stated at revalued amount	No	No

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

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

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Nil	Nil
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Nil	Nil

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

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	0	0
Financial assets, at fair value	0	0
Description of other financial assets at fair value class	Other	Other

Disclosure of financial liabilities [Table]

..(1)

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

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

[611300] Notes - Regulatory deferral accounts

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

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

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

..(1)

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

Classification of non-current investments [Axis]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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 public sector equity instruments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Equity investments in Associates	Equity investments in Others
Non-current investments	140.61	294
Name of body corporate in whom investment has been made	Parfait Finance and Investments Private Limited	Credavenue Private Limited
Number of shares of non-current investment made in body corporate	[shares] 11,74,713	[shares] 8,37,597

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

	31/03/2022	31/03/2021
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	434.61	0
Aggregate provision for diminution in value of non-current investments	0	0

[400500] Notes - Current investments

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

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

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-16,051.59	-4,556.83
Net cash flows from (used in) operating activities	-16,051.59	-4,556.83
Net cash flows from (used in) investing activities, continuing operations	-689.16	-6.77
Net cash flows from (used in) investing activities	-689.16	-6.77
Net cash flows from (used in) financing activities, continuing operations	33,997.46	5,857.83
Net cash flows from (used in) financing activities	33,997.46	5,857.83

[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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity shares of Rs. 10 each
Number of shares authorised	[shares] 50,00,000	[shares] 50,00,000		[shares] 50,00,000
Value of shares authorised	50	50		50
Number of shares issued	[shares] 4,06,108	[shares] 4,00,000		[shares] 4,06,108
Value of shares issued	4.06	4		4.06
Number of shares subscribed and fully paid	[shares] 4,06,108	[shares] 4,00,000		[shares] 4,06,108
Value of shares subscribed and fully paid	4.06	4		4.06
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] 4,06,108	[shares] 4,00,000		[shares] 4,06,108
Total value of shares subscribed	4.06	4		4.06
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 4,06,108	[shares] 4,00,000		[shares] 4,06,108
Value of shares called	4.06	4		4.06
Value of shares paid-up	4.06	4		4.06
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 6,108	[shares] 0		[shares] 6,108
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 6,108	[shares] 0		[shares] 6,108
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 6,108	[shares] 0		[shares] 6,108
Number of shares outstanding at end of period	[shares] 4,06,108	[shares] 4,00,000	[shares] 4,00,000	[shares] 4,06,108
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0.06	0		0.06
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0.06	0		0.06
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0.06	0		0.06
Equity share capital at end of period	4.06	4	4	4.06
Rights preferences and restrictions attaching to class of share capital			0	
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment			0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0

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

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares of Rs. 10 each	
Number of shares authorised	[shares] 50,00,000	
Value of shares authorised	50	
Number of shares issued	[shares] 4,00,000	
Value of shares issued	4	
Number of shares subscribed and fully paid	[shares] 4,00,000	
Value of shares subscribed and fully paid	4	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 4,00,000	
Total value of shares subscribed	4	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 4,00,000	
Value of shares called	4	
Value of shares paid-up	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 public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 4,00,000	[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 public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	

Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	4	4
Rights preferences and restrictions attaching to class of share capital	0	
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Terms and conditions of shares pending allotment	0	
Number of shares proposed to be issued	[shares] 0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	0	
Over due period for which application money is pending prior to allotment of shares	0	
Reason for over due period for which application money is pending prior to allotment of shares	0	
Type of share	Equity Shares of Rs. 10 each	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity shares of Rs. 10 each	Equity Shares of Rs. 10 each	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity shares of Rs. 10 each	Equity Shares of Rs. 10 each	Equity Shares	Equity Shares
Name of shareholder			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			98.50%	99.99%

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

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

[612700] Notes - Income taxes

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Total tax expense (income)	0	0
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0
Income tax relating to components of other comprehensive income [Abstract]		
Total aggregated income tax relating to components of other comprehensive income	0	0
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Total average effective tax rate	0.00%	0.00%

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

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

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

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

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

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

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

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	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]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	53.43	27.72	2,096.69	1,542.86
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease liability	Lease liability	Payable on purchase of Property, plant and equipment Receipts from Users Payable to wallet holders Other payables	Payable on purchase of Property, plant and equipment Receipts from Users Payable to wallet holders Other payables
Other current financial liabilities, others	53.43	27.72	2,096.69	1,542.86

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	244.28	158.12	1,138.47	21.53
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Right of use assets	Right of use assets	(A) Security deposits Loans and advances Deposits with bank with maturity more than one year	Security deposits
Other non-current financial assets, others	244.28	158.12	1,138.47	21.53

(A)

Security deposits

Loans and advances

Deposits with bank with maturity more than one year

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	77.23	30.08	0.08	0.03
Total provisions for employee benefits	77.23	30.08	0.08	0.03
CSR expenditure provision	0	0	0	0
Total provisions	77.23	30.08	0.08	0.03

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]		1	
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]			
Other current financial assets [Abstract]			
Other current financial assets others		3,560.32	1,552.38
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 associates Interest accrued on fixed deposits Advance to employees Other receivables Employee Loan	Receivable from payment gateways Receivable from associates Interest accrued on fixed deposits Advance to employees Other receivables Employee Loan
Other current financial assets others		3,560.32	1,552.38

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	154.65	44.42	154.65	44.42
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	154.65	44.42	154.65	44.42
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	101.05	48.49
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	101.05	48.49

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]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	201.13	130
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease liability	Lease liability
Other non-current financial liabilities, others	201.13	130

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	2,956.16	1,105.49
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Advance to suppliers Unbilled revenue Prepaid expenses Balances with government authorities [Good and Services tax input credit]	Advance to suppliers Unbilled revenue Prepaid expenses Balances with government authorities [Good and Services tax input credit]
Other current assets, others	2,956.16	1,105.49

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total dividend receivable	0	0
Total other non-current financial assets	1,382.75	179.65
Advances, non-current	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Total balance with banks	0	0
Cash on hand	0	0
Others	23,603.17	6,346.46
Total cash and cash equivalents	23,603.17	6,346.46
Bank balance other than cash and cash equivalents	166.52	22.1
Total cash and bank balances	23,769.69	6,368.56
Nature of other cash and cash equivalents	Current accounts Nodal accounts Escrow accounts Settlement wallets Corporate Cards Deposits with original maturities of less than 3 months*	Current accounts Nodal accounts Escrow accounts Settlement wallets Corporate Cards Deposits with original maturities of less than 3 months*
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	3,560.32	1,552.38
Total other current assets	2,956.16	1,105.49
Total other non-current financial liabilities	201.13	130
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	2,150.12	1,570.58
Total other advance	0	0
Total deposits refundable current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	101.05	48.49

[401200] Notes - Additional disclosures on balance sheet

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

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

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

[611800] Notes - Revenue

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of revenue [TextBlock]	Textual information (4) [See below]	Nil

Textual information (4)

Disclosure of revenue [Text Block]

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

The Group 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 Group expects to be entitled in exchange for transferring good or service to a customer excluding taxes or duties collected on behalf on 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 Group provides incentives to its users in various forms including Cashbacks. Cashbacks given to users where the Group 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 Group uses payment gateway networks for receiving money from users in connection with various services offered by the Group on it's technology platform. Charges deducted by the payment gateway networks are considered as expenses in the Statement of Profit and Loss.

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

Revenue from facilitating rental transactions:

The Group 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 Group as per terms of agreement with service providers and accounted on accrual basis. Processing fees is 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 Group facilitates merchants selling goods or services, only the commission income is included within revenue. Typically, the Group 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.

Service Fees from Merchants:

The Company earns service fee from service providers and recognizes such revenue upon transfer of control of such services by the Company. Such service fee is generally determined as a percentage of transaction value executed by the service providers.

[612400] Notes - Service concession arrangements

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

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

[612000] Notes - Construction contracts

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

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

[612600] Notes - Employee benefits**Disclosure of 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]	1		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Employee benefit plans	Employee benefit plans	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	42.9	-5.97	
Total increase (decrease) in net defined benefit liability (assets)	42.9	-5.97	
Net defined benefit liability (assets) at end of period	72.98	30.08	36.05

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]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Employee benefit plans	Employee benefit plans
Surplus (deficit) in plan [Abstract]		
Net surplus (deficit) in plan	0	0
Actuarial assumption of discount rates	0.00%	0.00%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (5) [See below]	Nil
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (5)

Disclosure of employee benefits [Text Block]

31 Employee benefit plans

A Defined contribution plans

The Group 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 Group is limited to the amount contributed and it has no further contractual nor any constructive obligation.

Particulars	For the year ended	
	March 31, 2022	March 31, 2021
Amount recognised in the Statement of Profit and Loss towards provident funds paid to the Authorities	42.26	20.68

B Defined benefit plan

The Group 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 Group 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 profit and loss and comprehensive income in respect of these defined benefit plans are as follows:

Particulars	For the year ended	
	March 31, 2022	March 31, 2021
Service cost		
Current service cost	38.10	17.84
Past service cost and (gain)/loss from settlements	2.28	-
Net Interest Cost (Income)	-	0.52
Components of defined benefit costs recognised in profit or loss	40.38	18.36
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	-	
Actuarial (gains) / losses arising from changes in financial assumptions	(2.75)	6.61
Actuarial (gains) / losses arising from experience adjustments	5.79	(2.55)
Components of defined benefit costs recognised in other comprehensive	3.04	4.07

income

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	For the year ended	
	March 31, 2022	March 31, 2021
Present value of funded defined benefit obligation	(77.30)	30.11
Fair value of plan assets	-	-
Funded status liabilities / (asset)	(77.30)	30.11
Net liability / (asset) arising from defined benefit obligation	(77.30)	30.11
Current	0.08	0.03
Non-current	(77.38)	30.08

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

Particulars	As at	
	March 31, 2022	March 31, 2021

Opening defined benefit obligation		30.11	7.68
Expenses recognised in the statement of profit and loss			
Current service cost		38.10	17.84
Interest cost		-	0.52
Remeasurement (gains)/losses recognised in other comprehensive income:			
Actuarial gains and losses arising from changes in demographic assumptions	-	-	
Actuarial gains and losses arising from changes in financial assumptions		(2.75)	6.61
Actuarial gains and losses arising from experience adjustments		5.79	(2.55)
Acquisition / Divestiture		-	-
Benefits paid		-	-
Closing defined benefit obligation		71.25	30.11
The principal assumptions used for the purpose of the actuarial valuations were as follows:			
Particulars		For the year ended	
		March 31, 2022	March 31, 2021
Discount rate		7.26%	6.76%
Salary escalation		14.00%	14.00%

Attrition rate			13.79%	13.79%
Retirement age (in years)			58	58
Mortality			Indian Assured Lives Mortality (2012-04) Ult	
Sensitivity analysis				
Particulars			For the year ended	
			March 31, 2022	March 31, 2021
Discount rate increases by 0.50%			(3.24)	(1.51)
Discount rate decreases by 0.50%			3.48	1.63
Future salary growth rate increases by 0.50%	2.26	1.16		
Future salary growth rate decreases by 0.50%	(2.23)	(1.14)		
Maturity profile of the defined benefit obligations				
Particulars			For the year ended	
			March 31, 2022	March 31, 2021
Less than 1 year			0.08	0.03
Between 2 - 5 years			22.05	7.15
Between 5 - 10 years			50.84	22.90

[612800] Notes - Borrowing costs

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

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

[612200] Notes - Leases

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

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

[612300] Notes - Transactions involving legal form of lease

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

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

[612900] Notes - Insurance contracts

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

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

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

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

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

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	3,935.68	886.01
Total revenue from operations other than finance company	3,935.68	886.01
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	3,935.68	886.01
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Total interest income on non-current investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Miscellaneous other non-operating income	290.02	69.77
Total other non-operating income	290.02	69.77
Total other income	290.02	69.77
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Other interest charges	24.45	27.07
Total interest expense	24.45	27.07
Total finance costs	24.45	27.07
Employee benefit expense [Abstract]		
Salaries and wages	1,718.81	831.12
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	42.26	20.68
Total contribution to provident and other funds	42.26	20.68
Employee share based payment [Abstract]		
Total employee share based payment	0	0
Gratuity	40.38	18.36
Staff welfare expense	149.77	35.75
Other employee related expenses	1,124.84	441.34

Total employee benefit expense	3,076.06	1,347.25
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	104.59	66.54
Amortisation expense	38.71	0
Total depreciation, depletion and amortisation expense	143.3	66.54
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	2.62	0.75
Repairs to building	25.25	5.87
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	39.3	7.54
Total rates and taxes excluding taxes on income	39.3	7.54
Telephone postage	322.14	101.2
Information technology expenses	1,049.19	462.01
Travelling conveyance	22.57	6.81
Legal professional charges	874.77	317.8
Directors sitting fees	0	0
Cost transportation [Abstract]		
Total cost transportation	0	0
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	4.55	3.7
Total payments to auditor	4.55	3.7
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	11,436.9	3,847.75
Total other expenses	13,777.29	4,753.43
Current tax [Abstract]		
Current tax pertaining to current year	0.28	0.06
Total current tax	0.28	0.06

[613200] Notes - Cash flow statement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	23,603.17	6,346.46	5,052.23
Cash and cash equivalents	23,603.17	6,346.46	
Income taxes paid (refund), classified as operating activities	81.69	6.09	
Total income taxes paid (refund)	81.69	6.09	

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	0	0
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	-0.16	0
Total exceptional items	-0.16	0
Details of nature of exceptional items	Loss from Associates	
Total revenue arising from exchanges of goods or services	0	0
Total domestic turnover goods, gross	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	3,935.68	886.01
Total revenue from sale of services	3,935.68	886.01
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement**Disclosure of fair value measurement of liabilities [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of liabilities [Axis]	Financial Liability			Financial Liability
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 1 of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities				Trade payables Lease liabilities Other financial liabilities
Liabilities	2,967.48	2,049.48	4,052.24	2,967.48
Description of valuation techniques used in fair value measurement, liabilities				AS per Accounting Policies
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-918	2,002.76		-918
Total increase (decrease) in fair value measurement, liabilities	918	-2,002.76		918
Liabilities at end of period	2,967.48	2,049.48	4,052.24	2,967.48
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities				0
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities				0
Nature of liabilities				Trade payables Lease liabilities Other financial liabilities

Disclosure of fair value measurement of liabilities [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of liabilities [Axis]	Financial Liability	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]		
Disclosure of fair value measurement of liabilities [Line items]		
Nature of liabilities	Trade payables Lease liabilities Other financial liabilities	
Liabilities	2,049.48	4,052.24
Description of valuation techniques used in fair value measurement, liabilities	AS per Accounting Policies	
Reconciliation of changes in fair value measurement, liabilities [Abstract]		
Changes in fair value measurement, liabilities [Abstract]		
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	2,002.76	
Total increase (decrease) in fair value measurement, liabilities	-2,002.76	
Liabilities at end of period	2,049.48	4,052.24
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	0	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	0	
Nature of liabilities	Trade payables Lease liabilities Other financial liabilities	

Disclosure of fair value measurement of assets [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of assets [Axis]	Other assets [Member]			Other assets 1 [Member]
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 1 of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	28,606.61	7,964.79	0	28,606.61
Nature of other assets				Non-interest bearing Fixed interest rate instruments
Description of valuation techniques used in fair value measurement, assets				As per the Accounting Policies
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	20,641.82	7,964.79		20,641.82
Total increase (decrease) in fair value measurement, assets	20,641.82	7,964.79		20,641.82
Assets at end of period	28,606.61	7,964.79	0	28,606.61
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets				0
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets				0
Nature of other assets				Non-interest bearing Fixed interest rate instruments

Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of assets [Axis]	Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	7,964.79	0
Nature of other assets	Non-interest bearing Fixed interest rate instruments	
Description of valuation techniques used in fair value measurement, assets	As per the Accounting Policies	
Reconciliation of changes in fair value measurement, assets [Abstract]		
Changes in fair value measurement, assets [Abstract]		
Gains (losses) recognised in profit or loss, fair value measurement, assets	7,964.79	
Total increase (decrease) in fair value measurement, assets	7,964.79	
Assets at end of period	7,964.79	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	0	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	0	
Nature of other assets	Non-interest bearing Fixed interest rate instruments	

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

[613300] Notes - Operating segments

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

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

..(1)

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

Business combinations [Axis]	1	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Accumulated impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Name of acquiree	Goodwill on Consolidation	Goodwill on Consolidation
Description of acquiree	Subsidiary Companies	Subsidiary Companies
Reconciliation of changes in goodwill [Abstract]		
Changes in goodwill [Abstract]		
Additional recognition, goodwill	69.08	0
Total increase (decrease) in goodwill	69.08	0
Goodwill at end of period	69.08	0

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

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

[611500] Notes - Interests in other entities**Disclosure of associates [Table]**

..(1)

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

Associates [Axis]	1
	01/04/2021 to 31/03/2022
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Name of associate entity	PARFAIT FINANCE AND INVESTMENTS PRIVATE LIMITED
Principal place of business of associate	404, Uphar II CHS Ltd, Plot No.5 BHD, Sanjeeva ENC 7 Bunglows, Near Juhu Circle Mumbai City MH 400061 IN
Country of incorporation of associate	INDIA
CIN of associate entity	U67120MH1995PTC085764
Latest audited balance sheet date	31/03/2022
Whether associate has been considered in consolidation	No
Reason why associate is not consolidated	Not applicable
Proportion of ownership interest in associate	23.45%
Proportion of voting rights held in associate	23.45%
Amount of investment in associate	140,777,885
Number of shares held of associate	[shares] 11,74,713
Latest audited balance sheet date	31/03/2022

Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1	2	3	4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Dreamplug Advisory Solutions Private Limited	DREAMPLUG AA TECH SOLUTIONS PRIVATE LIMITED	DREAMPLUG PAYTECH SOLUTIONS PRIVATE LIMITED	DREAMPURSE TECHNOLOGIES PRIVATE LIMITED
Principal place of business of subsidiary	404, Uphar II CHS Ltd, Plot No.5 BHD Sanjeeva ENCL 7 Bunglows,Near JuhuCircle MUMBAI Mumbai City MH 400061 IN	404, Uphar II CHS Ltd, Plot No.5 BHD Sanjeeva ENCL 7 Bunglows,Near JuhuCircle MUMBAI Mumbai City MH 400061 IN	404, Uphar II CHSL, Plot No. 5, BHD Sanjeeva Enclave, 7 Bunglows, Andheri West Mumbai Mumbai City MH 400061	7, kamaraj Avenue 1st street Adyar Chennai Chennai TN 600020 IN
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U74999MH2020PTC335635	U74110MH2020PTC336084	U72900MH2021PTC357814	U55101TN2015PTC099325
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	Work in Progress	Work in Progress	Work in Progress	Work in Progress
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2021	01/04/2021	01/04/2021
End date of accounting period of subsidiary	31/03/2022	31/03/2022	31/03/2022	31/03/2022
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	10,000,000	20,000,000	200,010,000	430,675,680
Reserves and surplus of subsidiary	-4,942,000	561,000	-25,650,000	-252,725,000
Total assets of subsidiary	8,503,000	21,075,000	4,237,350,000	183,222,000
Total liabilities of subsidiary	3,445,000	514,000	4,062,990,000	5,271,000
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	0	0	0	0
Profit before tax of subsidiary	-4,921,000	654,000	-25,650,000	-15,310,000
Provision for tax of subsidiary	-18,000	260,000	0	0
Profit after tax of subsidiary	-4,939,000	394,000	-25,650,000	-24,457,000
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Dreamplug Advisory Solutions Private Limited	DREAMPLUG AA TECH SOLUTIONS PRIVATE LIMITED	DREAMPLUG PAYTECH SOLUTIONS PRIVATE LIMITED	DREAMPURSE TECHNOLOGIES PRIVATE LIMITED
Principal place of business of subsidiary	404, Uphar II CHS Ltd, Plot No.5 BHD Sanjeeva ENCL 7 Bunglows,Near JuhuCircle MUMBAI Mumbai City MH 400061 IN	404, Uphar II CHS Ltd, Plot No.5 BHD Sanjeeva ENCL 7 Bunglows,Near JuhuCircle MUMBAI Mumbai City MH 400061 IN	404, Uphar II CHSL, Plot No. 5, BHD Sanjeeva Enclave, 7 Bunglows, Andheri West Mumbai Mumbai City MH 400061	7, kamaraj Avenue 1st street Adyar Chennai Chennai TN 600020 IN

Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U74999MH2020PTC335635	U74110MH2020PTC336084	U72900MH2021PTC357814	U55101TN2015PTC099325

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	No
Number of subsidiary companies	4	
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	Yes	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

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

..(1)

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

Subsidiaries [Axis]	1	2	3	4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Dreamplug Advisory Solutions Private Limited	DREAMPLUG AA TECH SOLUTIONS PRIVATE LIMITED	DREAMPLUG PAYTECH SOLUTIONS PRIVATE LIMITED	DREAMPURSE TECHNOLOGIES PRIVATE LIMITED
Principal place of business of subsidiary consolidated	404, Uphar II CHS Ltd, Plot No.5 BHD Sanjeeva ENCL 7 Bunglows,Near JuhuCircle MUMBAI Mumbai City MH 400061 IN	404, Uphar II CHS Ltd, Plot No.5 BHD Sanjeeva ENCL 7 Bunglows,Near JuhuCircle MUMBAI Mumbai City MH 400061 IN	404, Uphar II CHSL, Plot No. 5, BHD Sanjeeva Enclave,7 Bunglows,Andheri West Mumbai Mumbai City MH 400061	7, kamaraj Avenue 1st street Adyar Chennai Chennai TN 600020 IN
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022	31/03/2022	31/03/2022	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%

Disclosure of details of entities consolidated [Table]

..(1)

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

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

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

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

[611400] Notes - Separate financial statements**Disclosure of associates [Table]****..(1)**

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

Associates [Axis]	1
	01/04/2021 to 31/03/2022
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Name of associate entity	PARFAIT FINANCE AND INVESTMENTS PRIVATE LIMITED
CIN of associate entity	U67120MH1995PTC085764
Principal place of business of associate	404, Uphar II CHS Ltd, Plot No.5 BHD, Sanjeeva ENC 7 Bunglows, Near Juhu Circle Mumbai Mumbai City MH 400061 IN
Country of incorporation of associate	INDIA
Proportion of ownership interest in associate	23.45%
Proportion of voting rights held in associate	23.45%

Disclosure of subsidiaries [Table]**..(1)**

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

Subsidiaries [Axis]	1	2	3	4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Dreamplug Advisory Solutions Private Limited	DREAMPLUG AA TECH SOLUTIONS PRIVATE LIMITED	DREAMPLUG PAYTECH SOLUTIONS PRIVATE LIMITED	DREAMPURSE TECHNOLOGIES PRIVATE LIMITED
CIN of subsidiary company	U74999MH2020PTC335635	U74110MH2020PTC336084	U72900MH2021PTC357814	U55101TN2015PTC099325
Principal place of business of subsidiary	404, Uphar II CHS Ltd, Plot No.5 BHD Sanjeeva ENCL 7 Bunglows, Near Juhu Circle MUMBAI Mumbai City MH 400061 IN	404, Uphar II CHS Ltd, Plot No.5 BHD Sanjeeva ENCL 7 Bunglows, Near Juhu Circle MUMBAI Mumbai City MH 400061 IN	404, Uphar II CHSL, Plot No. 5, BHD Sanjeeva Enclave, 7 Bunglows, Andheri West Mumbai Mumbai City MH 400061	7, kamaraj Avenue 1st street Adyar Chennai Chennai TN 600020 IN
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Associates [Member]	Key management personnel of entity or parent [Member]		
Related party [Axis]	1	2		3
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	PARFAIT FINANCE AND INVESTMENTS 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	U67120MH1995PTC085764			
Description of nature of transactions with related party	Expense paid on behalf, Receivable	Remuneration to director	Remuneration to director	Remuneration
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]
Related party [Axis]	3
	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	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	Remuneration
Related party transactions [Abstract]	
Purchases of goods related party transactions	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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	No	No
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

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

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

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

[610500] Notes - Events after reporting period

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

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

[612500] Notes - Share-based payment arrangements

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

..(1)

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

Types of share-based payment arrangements [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	CRED Employee Share Option Plan ("Plan")	As per the Accounting Policies

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of share-based payment arrangements [TextBlock]	Textual information (6) [See below]	Nil
Whether there are any share based payment arrangement	Yes	Yes
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]		
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

Textual information (6)

Disclosure of share-based payment arrangements [Text Block]

Employee benefit plans

Defined contribution plans

The Group 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 Group is limited to the amount contributed and it has no further contractual nor any constructive obligation.

Particulars	For the year ended	
	March 31, 2022	March 31, 2021
Amount recognised in the Statement of Profit and Loss towards provident funds paid to the Authorities	42.26	20.68

Defined benefit plan

The Group 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 Group 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.

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

Salary risk

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 profit and loss and comprehensive income in respect of these defined benefit plans are as follows:

Particulars	For the year ended	
	March 31, 2022	March 31, 2021
Service cost		
Current service cost	38.10	17.84
Past service cost and (gain)/loss from settlements	2.28	-
Net Interest Cost (Income)	-	0.52
Components of defined benefit costs recognised in profit or loss	40.38	18.36
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	-	

Actuarial (gains) / losses arising from changes in financial assumptions		(2.75)	6.61		
Actuarial (gains) / losses arising from experience adjustments		5.79	(2.55)		
Components of defined benefit costs recognised in other comprehensive income	3.04	4.07			
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				For the year ended	
				March 31, 2022	March 31, 2021
Present value of funded defined benefit obligation		(77.30)	30.11		
Fair value of plan assets				-	-
Funded status liabilities / (asset)				(77.30)	30.11
Net liability / (asset) arising from defined benefit obligation		(77.30)	30.11		
Current				0.08	0.03
Non-current				(77.38)	30.08

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

Particulars	As at	
	March 31, 2022	March 31, 2021
Opening defined benefit obligation	30.11	7.68
Expenses recognised in the statement of profit and loss		
Current service cost	38.10	17.84
Interest cost	-	0.52
Remeasurement (gains)/losses recognised in other comprehensive income:		
Actuarial gains and losses arising from changes in demographic assumptions	-	-
Actuarial gains and losses arising from changes in financial assumptions	(2.75)	6.61
Actuarial gains and losses arising from experience adjustments	5.79	(2.55)
Acquisition / Divestiture	-	-
Benefits paid	-	-
Closing defined benefit obligation	71.25	30.11

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

Particulars	For the year ended
-------------	--------------------

		March 31, 2022	March 31, 2021
Discount rate		7.26%	6.76%
Salary escalation		14.00%	14.00%
Attrition rate		13.79%	13.79%
Retirement age (in years)		58	58
Mortality		Indian Assured Lives Mortality (2012-04) Ult	
Sensitivity analysis			
Particulars		For the year ended	
		March 31, 2022	March 31, 2021
Discount rate increases by 0.50%		(3.24)	(1.51)
Discount rate decreases by 0.50%		3.48	1.63
Future salary growth rate increases by 0.50%	2.26	1.16	
Future salary growth rate decreases by 0.50%	(2.23)	(1.14)	
Maturity profile of the defined benefit obligations			
Particulars		For the year ended	
		March 31, 2022	March 31, 2021
Less than 1 year		0.08	0.03
Between 2 - 5 years		22.05	7.15

Between 5 - 10 years	50.84	22.90
Employee stock based compensation		
The Group instituted the Employees Share Option Plan ('ESOP') in fiscal 2020, which was also approved by the Board of Directors ('Board').		
CRED Employee Share Option Plan ("Plan")		
Options under this program have been granted to employees at an exercise price of ₹ 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 Group on the date of grant. Each option is entitled to 1 equity share of ₹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, 2022	March 31, 2021
	No. of options	No. of options
Outstanding options, beginning of the year	97,998	72,583

Transaction during the year			
Grants		80,426	37,490
Exercise		(6,108)	-
Lapse		-	-
Surrender		(7,153)	(4,639)
Forfeited		(6,698)	(7,436)
Outstanding options, end of the year	1,58,465	97,998	
Options vested and exercisable, end of the year	20,854	19,117	
Noted: The weighted average exercise price for the above Option is ₹ 10/- per Option			
Details of share options reserved under the above Scheme.			
Particulars		For the year ended	
		March 31, 2022	March 31, 2021
		No. of options	No. of options
Opening balance		1,82,456	1,49,386
Additions during the year		2,68,987	58,485
Granted during the year		(80,426)	(37,490)
Forfeitures added to the pool		15,782	12,075
Closing balance		3,86,799	1,82,456

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, 2022	March 31, 2021
Weighted average grant date share price [?]	51,930.59	18,551.71
Weighted average exercise price [?]	10.00	10.00
Dividend yield [%]	-	-
Expected life [In years]	10.00	10.00
Risk free interest rate [%]	6.10	6.37
Volatility [%]	20.97	34.40

[613000] Notes - Earnings per share

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -5,002.18	[INR/shares] -2,570.06
Basic earnings (loss) per share from discontinued operations	[INR/shares] -5,002.18	[INR/shares] -2,570.06
Total basic earnings (loss) per share	[INR/shares] -10,004.36	[INR/shares] -5,140.12
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -5,002.18	[INR/shares] -2,570.06
Diluted earnings (loss) per share from discontinued operations	[INR/shares] -5,002.18	[INR/shares] -2,570.06
Total diluted earnings (loss) per share	[INR/shares] -10,004.36	[INR/shares] -5,140.12
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0
Adjusted weighted average shares	[shares] 0	[shares] 0

[610900] Notes - First time adoption

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

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