

TATA 1MG HEALTHCARE SOLUTIONS PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

[700300] Disclosure of general information about company

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Name of company	TATA 1MG HEALTHCARE SOLUTIONS PRIVATE LIMITED	
Corporate identity number	U24290DL2016PTC302634	
Permanent account number of entity	AAFCD7691C	
Address of registered office of company	B-23, G. T. KARNAL ROAD, INDUSTRIAL AREA, DELHI, North West, Delhi, 110033, India,	
Type of industry	Commercial and Industrial	
Registration date	06/07/2016	
Category/sub-category of company	Non-Govt. Category	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	27/09/2021	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	
Whether books of account and other books and papers are maintained on cloud	No	
Total number of product or service category	1	
Description of principal product or services category	9804	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	Product1
	01/04/2020 to 31/03/2021
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9804
Description of product or service category	Drugs & Medicines
Turnover of product or service category	1,526.71
Highest turnover contributing product or service (ITC 8 digit) code	98041000
Description of product or service	Drugs & Medicines
Turnover of highest contributing product or service	1,526.71

[700600] Disclosures - Directors report**Details of principal business activities contributing 10% or more of total turnover of company [Table]****..(1)**

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2020 to 31/03/2021
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Wholesale of pharmaceutical products
Description of main product/service	Wholesale of pharmaceutical products
NIC code of product/service	G46-46497
Percentage to total turnover of company	100.00%

Particulars of holding, subsidiary and associate companies [Table]**..(1)**

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

Particulars of companies [Axis]	HoldingCompany
	01/04/2020 to 31/03/2021
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	TATA 1MG TECHNOLOGIES PRIVATE LIMITED
Address of company	Level 3, Vasant Square Mall,, Pocket V, Sector B, Vasant Kunj, New Delhi, South Delhi, Delhi, 110070, India,
Country of incorporation of company	India
CIN of company	U74140DL2015PTC279229
Type of company	Private Company Limited by Shares
Percentage of shares held	100.00%
Applicable section	2(46)

Details of material contracts/arrangements/transactions at arm's length basis [Table]**..(1)**

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	Column1	Column2	Column3	Column4
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Tata 1MG Technologies Private Limited	Tata 1MG Technologies Private Limited	Tata 1MG Technologies Private Limited	Tata 1MG Technologies Private Limited
Nature of related party relationship	Holding company	Holding company	Holding company	Holding company
Description of nature of material contracts/arrangements/transactions with related party	Royalty paid	Rent Paid under the Sub-lease agreement	Amount due w.r.t. Sales made by the Company	Corporate Guarantee Fees
Duration of material contracts/arrangements/transactions with related party	01-08-2018	Sub-Lease Agreement for a period of 11 months - ending on November 22, 2021		-
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0	0

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

..(2)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	Column5	Column6	Column7
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]			
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]			
Name of related party	Tata 1MG Technologies Private Limited	Tata 1MG Technologies Private Limited	LFS Healthcare Private Limited
Nature of related party relationship	Holding company	Holding company	Fellow Subsidiary company
Description of nature of material contracts/arrangements/transactions with related party	Maintenance Paid under the Sub-Lease Agreement	Amount to be received	Covid Testing
Duration of material contracts/arrangements/transactions with related party	Sub-Lease Agreement for a period of 11 months ending on November 22, 2021	-	-
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	Director1	Director2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	TANMAY	VARUN
Last name of director	SAKSENA	MIMANI
Designation of director	Director	Director
Director identification number of director	03623581	08798134
Date of signing board report	27/09/2021	27/09/2021

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

	01/04/2020 to 31/03/2021
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Refer to 'Disclosure in board of directors report explanatory statement [Text Block]
Disclosure relating to amounts if any which is proposed to carry to any reserves	The Company has transferred INR 74.40 million to securities premium account during the year. Please refer Note 17 of the Financial Statements of the Company.
Disclosures relating to amount recommended to be paid as dividend	No dividend has been declared for the current Review Period.
Details regarding energy conservation	Textual information (2) [See below]
Details regarding technology absorption	Textual information (3) [See below]
Details regarding foreign exchange earnings and outgo	No foreign exchange has been earned or spent during the Review Period.
Disclosures in director's responsibility statement	Refer to 'Disclosure in board of directors report explanatory statement [Text Block]
Details of material changes and commitment occurred during period affecting financial position of company	There are no material changes which occurred during the year.
Particulars of loans guarantee investment under section 186 [TextBlock]	Refer to director's report
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (4) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (5) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Not Applicable
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Not Applicable
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (6) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Not Applicable
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (7) [See below]
Disclosure of change in nature of business [TextBlock]	No changes
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (8) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (9) [See below]

Details relating to deposits covered under chapter v of companies act [TextBlock]	Not Applicable
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Not Applicable
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (10) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (11) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Refer to 'Disclosure of director's Report explanatory statement' [Text Block]
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	7
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

To,

The Members,

TATA 1MG Healthcare Solutions Private limited

(Formerly known as IMG Healthcare Solutions Private Limited and Delhi Mediart Private Limited)

Your Board of Directors (the "Board") with great pleasure present the fifth annual report of TATA 1MG Healthcare Solutions Private Limited (formerly known as IMG Healthcare Solutions Private limited & Delhi Mediart Private Limited) (the "Company") and its audited financial statements which comprises of the balance sheet as at March 31, 2021, the statement of profit and loss, cash flow statement and statement for changes in equity for the period then ended, and a summary of significant accounting policies and other explanatory information for the year ending 31st March, 2021 (herein referred to as "Financial Statement"), together with the auditors' report. The period ended as on March 31, 2021, is herein referred to as "Review Period".

1. FINANCIAL RESULTS

The Company's financial performance, for the year ended 31st March, 2021 is summarized below:

(Amount in Millions)

Particulars	Year ended on March 31, 2021	Year ended on March 31, 2020
Revenue from Operations	1526.71	2,680.75
Other Income	6.59	1.46
Total Income	1533.30	2,682.21
Purchases of traded goods	1388.05	2,527.63
Changes in inventories of stock in trade	84.20	41.38
Employee benefit expenses	35.53	53.51
Finance costs	31.29	23.38
Depreciation and amortization expenses	9.34	11.44

Fulfilment Expenses	8.37	11.39
Other expenses	287.89	168.59
Total Expenses	1844.68	2,837.32
Profit/(Loss) Before Tax	(311.38)	(155.11)
Current Tax	0.21	-
Deferred Tax Asset	-	-
Net Profit/(Loss) After Tax	(311.58)	(155.11)
Earning Per Equity Share in Rs. (Basic)	(13.44)	(7.39)
Earning Per Equity Share in Rs. (Diluted)	(13.44)	(7.39)

2. FINANCIAL PERFORMANCE

During the Review Period, the total revenue of the Company from operations is INR 1526.71 million which is bifurcated as follows:

Division	Revenue (in million) for year ended on March 31, 2021	Revenue (in million) for year ended on March 31, 2020
Sales of medicines	1526.71	2,680.75
Total	1526.71	2,680.75

Net loss after tax stood at INR 311.58 million.

3. CAPITAL STRUCTURE

As at 31st March, 2021, the authorised share capital of the Company was Rs. 23,75,71,460/- divided into 2,37,57,146 Equity shares of Rs. 10/- each.

As at 31st March, 2021, the paid-up share capital of the Company was Rs. 23,75,71,460/- divided into 2,37,57,146 Equity shares of Rs. 10/- each. Following are the changes occurred during the Review Period.

S. No.	Date of Allotment	Paid up Share Capital (Before) in Rs.	Paid up Share Capital (After) in Rs.
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1.	December 17, 2020	22,95,71,460	23,75,71,460
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The shares of the Company are held by the shareholders in dematerialized form. KFin Technologies Private Limited (previously known as Karvy Fintech Private Limited) is the appointed Registrar and Transfer Agent for the Company.

4. BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIR

The Company was incorporated on July 06, 2016, as a private limited company under Companies Act 2013. The Company is engaged in the business of wholesale trading of pharmaceutical products, over the counter products, nutraceuticals, and other healthcare products.

Pursuant to section 13 and other applicable provisions of the Companies Act, 2013, the Company in its meeting of shareholders' dated November 25, 2020, have expanded its object clause to include the following business in its Memorandum of Association (MOA): (i) retail trading pharmaceuticals, healthcare and personal care products; (ii) buying, selling, reselling, transporting, storing, marketing, or supplying, and to act as broker, agent, distributor, representative, franchiser, consultant, facilitator in all types and grades of healthcare, personal care, wellness, pharmaceuticals and related products/ services through the technology/ online platform/ applications, (iii) marketing, promoting, franchising or dealing in any of the above activities or schemes through the technology/ online platform/ applications or otherwise, both in internal and external markets, on its own or through network marketing with membership concept of whatever sort or nature and to appoint sub-franchisers etc. However, it may be noted that the Company did not commence the aforesaid business during the financial year ended 31st March, 2021.

Post the Review Period, the holding company i.e. Tata 1MG Technologies Private Limited (formerly known as 1MG Technologies Private Limited)[1] transferred to the Company its marketplace platform and marketplace business of providing technology enabled e-platform for healthcare services such as health information services, including third party advertisements and marketplace for healthcare products and services such as facilitation of (i) sale and purchase of pharmaceutical and healthcare products being sold by third party pharmacies; (ii) provision of diagnostic services by third party labs; and (iii) online medical consultation and second opinion by third party doctors in accordance with and subject to the terms and conditions of Business Purchase Agreement dated 11th May, 2021 between the Company and Tata 1MG Technologies Private Limited (formerly known as 1MG Technologies Private Limited).

It may further be noted that, during the Review Period, the Company has changed its name from "Delhi Mediart Private Limited" to "1MG Healthcare Solutions Private Limited" with effect from December 2, 2020. Post the Review Period, the Company further changed its name from "1MG Healthcare Solutions Private Limited" to "Tata 1MG Healthcare Solutions Private Limited" with effect from June 30, 2021.

[1] The holding company i.e. 1MG Technologies Private Limited has changed its name to Tata 1MG Technologies Private Limited w.e.f. August 19, 2021.

5. DIVIDEND

No dividend has been declared for the current Review Period.

6. RESERVES

The Company has transferred INR 74.40 million to securities premium account during the year. Please refer Note 17 of the Financial Statements of the Company.

7. DIRECTORS:

During the Review Period, the following director resigned from the board of the Company as per the provisions of Section 149, 152 and 203 read with Schedule IV and all other applicable provisions of the Companies Act, 2013:

Appointed/resigned during the Review Period :

S. No.		DIN/PAN	Full Name	Designation	Appointment Date	Resignation Date
	1.	07976325	Sanjiv Gupta	Director	November 01, 2017	July 20, 2020

However, post the Review Period, the following director was appointed as per the provisions of Section 149, 152 and 203 read with Schedule IV and all other applicable provisions of the Companies Act, 2013:

Appointed/resigned post the Review Period:

S. No.		DIN/PAN	Full Name	Designation	Appointment Date	Resignation Date
	1.	07497713	Mr. Gaurav Agarwal	Director	June 28, 2021	-

Directors and key managerial personnel as on date:

S. No.		DIN/PAN	Full Name	Designation	Appointment Date
1.		03623581	Tanmay Saksena	Director	November 1, 2017
2.		08798134	Varun Mimani	Director	July 20, 2020
	3.	07497713	Mr. Gaurav Agarwal	Director	June 28, 2021
4.		BRSPM3027P	Saakshi Manchanda	Company Secretary	October 20, 2018

8. MANAGERIAL REMUNERATION

As the provisions in the Companies Act, 2013 relating to managerial remuneration are not applicable to the Company, hence no explanation required.

9. INDEPENDENT DIRECTOR

The provisions of Companies Act, 2013, pertaining to appointment of independent director are not applicable to the Company.

10. COMMITTEES OF THE BOARD

The provisions of Companies Act, 2013, in respect of formation of various Committees of the Board are not applicable.

11. MEETINGS OF THE BOARD OF DIRECTORS

During the Review Period, your Board has conducted 7 (Seven) board meetings with adequate quorum as per the provisions of the Companies Act, 2013.

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS DURING THE REVIEW PERIOD

S. No	Date of meeting held	No. of Directors attended
1	July 20, 2020	3

2	August 29, 2020	2
3	October 16, 2020	2
4	November 24, 2020	2
5	December 15, 2020	2
6	December 17, 2020	2
7	February 10, 2021	2

The intervening gap between any two board meetings was within the prescribed period as per the Circular No. 11 /2020 dated March 24, 2020, issued by the Ministry of Corporate Affairs and the Companies Act, 2013.

12. OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has adopted a policy for prevention of sexual harassment of women at workplace and has set up different committees for different zones for implementation of said policy. The constitution of the committee is as below:

ZONE- NORTH		
S. No.	Name	Role
1	Umang Kulshrestha	Presiding Officer
2	Saakshi Manchanda	Member
3	Varun Sharma	Member
4	Uday Singh	Member
5	Meena Gill	NGO Member

ZONE- SOUTH		
S. No.	Name	Role

1	Umang Kulshrestha	Presiding Officer
2	Saakshi Manchanda	Member
3	Varun Sharma	Member
4	Y Vijay Kumar	Member
5	Meena Gill	NGO Member

ZONE- WEST		
S. No.	Name	Role
1	Umang Kulshrestha	Presiding Officer
2	Saakshi Manchanda	Member
3	Varun Sharma	Member
4	Hemant Singh	Member
5	Meena Gill	NGO Member

13. CORPORATE SOCIAL RESPONSIBILITY (CSR)

The provisions of Companies Act, 2013 related to corporate social responsibility are not applicable.

14. CODE OF CONDUCT

The code of business conduct and ethics for directors/managerial personnel ('the Code'), as adopted by the Board, is a comprehensive Code applicable to the directors and the key managerial personnel of the Company.

The Code has been circulated to directors and managerial personnel, and its compliance is affirmed by them annually. The Code lays down in detail the standards of business conduct, ethics and governance centers.

In addition to the above, after the Review Period, the Company, being a Tata Group Company, has adopted the Tata Group Code of Conduct as vide board resolution passed on June 12, 2021.

15. STATUTORY AUDITORS

M/s J.K. Manocha & Associates., Chartered Accountants, New Delhi, FRN:0007345N, are the statutory auditors of the Company and shall hold office till the conclusion of the upcoming annual general meeting on such remuneration as fixed by the Board of Directors of the Company in the board meeting.

The Board recommends the appointment of B S R & Co. LLP, Chartered Accountants, Gurugram, FRN: 101248W/W-100022, as the statutory auditor of the Company which shall hold office for a period of 5 (Five) years from the date of the upcoming annual general meeting. Their remuneration shall be as fixed by the Board of Directors of the Company in the board meeting.

16. EXPLANATIONS OR COMMENTS BY THE BOARD ON QUALIFICATION, RESERVATION, ADVERSE REMARK OR DISCLAIMER MADE BY THE AUDITOR:

The auditor's report does not call for any qualification, reservation or adverse remark or disclaimer.

17. INTERNAL CONTROL POLICY-

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the 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 disclosures.

18. RISK MANAGEMENT POLICY

The Board has adopted a risk management policy in order to embed risk management across all the business units and critical support functions of the Company, to make risk management everyone's responsibility and link risk management to business performance of the Company.

19. MATERIAL CHANGES DURING THE YEAR

During the Review Period, the Company has changed its name from "Delhi Mediart Private Limited" to "1MG Healthcare Solutions Private Limited" with effect from December 2, 2020..

Material changes which have occurred during the year after the Review Period are mentioned below:

(i) Change of name of the Company from "1MG Healthcare Solutions Private Limited" to "Tata 1MG Healthcare Solutions Private Limited" with effect from June 30, 2021.

(ii) The holding company i.e. Tata 1MG Technologies Private Limited (formerly known as 1MG Technologies Private Limited) transferred to the Company its marketplace platform and marketplace business of providing technology enabled e-platform for healthcare services such as health information services, including third party advertisements and marketplace for healthcare products and services such as facilitation of (i) sale and purchase of pharmaceutical and healthcare products being sold by third party pharmacies; (ii) provision of diagnostic services by third party labs; and (iii) online medical consultation and second opinion by third party doctors to Company in accordance with and subject to the terms and conditions of Business Purchase Agreement dated 11th May, 2021 between the Company and Tata 1MG Technologies Private Limited (formerly known as 1MG Technologies Private Limited).

(iii) Pursuant to (a) section 5, 14 and other applicable provisions of the Companies Act, 2013; (b) Clause 19.12 of the amended and restated shareholders agreement dated April 22, 2021 and executed on April 23, 2021 between Tata Digital Limited, Tata 1MG Technologies Private Limited (formerly known as 1MG Technologies Private Limited) and other investors; and (c) section 6 of the policy guidelines of Tata Sons Private Limited for the use of the "Tata" brand name; the Company has adopted the amended articles of association of the Company as approved by the shareholders in their meeting dated August 3, 2021.

Apart from the changes mentioned above, there were no material changes which have occurred during the year after the Review Period.

20. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

The details of contract or arrangements entered into by the Company with related parties referred to in section 188(1) of the Companies Act, 2013 are disclosed in Form AOC-2 attached to this director report.

The details of the transactions with the related party in accordance with the Accounting Standards are provided in the Company's financial statements.

21. SUBSIDIARY AND ASSOCIATES

The Company has 1 (one) fellow subsidiary i.e. LFS Healthcare Private Limited (CIN: U85100HR2015PTC057368). However, the Company does not have any subsidiary or associate or joint venture.

22. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The unconditional corporate guarantee ("Guarantee") by the Company to Innoven Capital India Private Limited for loan facility availed by Tata 1MG Technologies Private Limited (formerly known as 1MG Technologies Private Limited) ["Holding Company"] for INR 120 Million has been duly paid in full, therefore the Guarantee provided by the Company stood withdrawn w.e.f. August 05, 2020.

During the Review Period, the Company has received a no dues letter dated January 21, 2021, towards closure of the working capital facility availed by the Company from RBL Bank Limited.

The Company further availed a fresh working capital facility for an amount of INR 400 million (cash credit limit of INR 150 million, overdraft against fixed deposit of INR 250 million) from Kotak Mahindra Bank against exclusive hypothecation charge on all existing and future current assets and moveable fixed assets of the Company along with a lien on the fixed deposit of Tata 1MG Technologies Private Limited (formerly known as 1MG Technologies Private Limited) of an amount of INR 250 million. In addition to the above security, a corporate guarantee for an amount of INR 150 million has also been provided by the holding company i.e. Tata 1MG Technologies Private Limited (formerly known as 1MG Technologies Private Limited) to Kotak Mahindra Bank for the aforesaid working capital facility.

23. DEPOSITS

During the year under review, your company has neither accepted nor renewed any deposits. The details relating to deposits, covered under Chapter V of the Act:

- a) Accepted during the year: NIL
- b) Remained unpaid or unclaimed as at the end of the year: NIL
- c) Default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved: NIL

24. EXTRACT OF THE ANNUAL RETURN

As required under Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of the annual return in Form No. MGT - 9 is enclosed herewith as Annexure - II to this directors' report.

25. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Details regarding Conservation of Energy and Technology Absorption are as follows:

A. Conservation of Energy:

The key initiatives towards conservation of energy were:

- i) Creating awareness amongst associates on energy conservation;
- ii) Power saving processes and methods and Innovation and up-gradation of technology;
- iii) To ensure minimum wastage of energy and natural resources.

B. Technology Absorption:

The Company focused on research and development as it continues to invest in the development of new products and improvement of existing products. The Company continues to use the latest technologies for improving the quality of its services.

C. Foreign Exchange Earnings and Outgo: No foreign exchange has been earned or spent during the Review Period.

26. SECRETARIAL AUDIT REPORT

As the provisions relating to Secretarial Audit are not applicable to the Company, no explanations required.

27. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

No significant and material orders have been passed by the regulators or courts or tribunals against the Company impacting the going concern status and company's future operations.

28. STATEMENT ON COMPLIANCE OF SECRETARIAL STANDARDS

The Company has complied with all applicable Secretarial standards issued by the Institute of Company Secretaries of India during the period under review.

29. DIRECTORS' RESPONSIBILITY STATEMENT

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

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

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

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) the directors had prepared the annual accounts on a going concern basis; and

(e) the directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively. NOT APPLICABLE

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

FOR AND ON BEHALF OF

TATA 1MG Healthcare Solutions Private Limited

(Formerly known as 1MG Healthcare Solutions Private Limited and Delhi Mediart Private Limited)

Tanmay Saxena	Varun Mimani
Director	Director
DIN: 03623581	DIN: 08798134
Address: Tower A, 3/901, The	Address: D4, 1002, Parsvanath Exotica, Sector 53, Near IBIS Hotel, Golf Course Road,

World SPA	Gurgaon, Haryana-122001
Sector 30, Gurgaon-122001	

Date: September 27, 2021

Place: New Delhi

Textual information (2)

Details regarding energy conservation

A. Conservation of Energy: The key initiatives towards conservation of energy were: i) Creating awareness amongst associates on energy conservation; ii) Power saving processes and methods and Innovation and up-gradation of technology; iii) To ensure minimum wastage of energy and natural resources.

Textual information (3)

Details regarding technology absorption

The Company focused on research and development as it continues to invest in the development of new products and improvement of existing products. The Company continues to use the latest technologies for improving the quality of its services.

Textual information (4)

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

Form No. AOC-2

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

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

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

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

(Amount in Millions)

S. No	Name of the related party	Nature of relationship	Nature of contracts	Duration of contracts	Salient terms of contract arrangements/transactions including the value, if any	Date of approval	Amount paid as advances
1	Tata 1MG Technologies Private Limited (formerly known as 1MG Technologies Private Limited)	Holding Company	Royalty paid	01-08-2018	0.18	-	Nil
2			Rent Paid under the Sub-lease agreement	Sub-Lease Agreement for a period of 11 months ending on November 22, 2021	0.96	-	Nil
3			Amount due w.r.t. Sales made by the Company	-	1.04	-	Nil
4			Corporate Guarantee Fees	-	0.81		Nil

5			Maintenance Paid under the Sub-Lease Agreement	Sub-Lease Agreement for a period of 11 months ending on November 22, 2021	0.32		Nil
6			Amount to be received	-	0.12	-	Nil
7	LFS Healthcare Private Limited	Wholly owned subsidiary of TATA 1MG Technologies Private Limited (formerly known as 1MG Technologies Private Limited)	Covid Testing	-	0.46	-	Nil

Textual information (5)

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

FORM NO. MGT.9

EXTRACT OF ANNUAL RETURN

As on the financial year ended on 31.3.2021

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

CIN	U24290DL2016PTC302634
ROC Code	RoC-Delhi
Registration Date	06/07/2016
Name of the Company	TATA 1MG Healthcare Solutions Private limited (Formerly known as 1MG Healthcare Solutions Private Limited and Delhi Mediart Private Limited)
Category/Sub-category of the Company	Indian Non-Government Company, Limited by Shares
Registered Office Address and Contact Details	Registered Office Address: B-23, G. T. Karnal Road Industrial Area, Delhi-110033 Contact Details: Email:legalsupport@delhidistributors.com, Website: https://www.delhidistributors.com/ Telephone: 011-43769900
Whether Listed Company	No
Details of the Registrar & Transfer Agent	Kfin Tecnologies Private Limited (formerly known as Karvy Fintech Private Limited) Registered office: Karvy Selenium, Tower B, Plot No. 31 & 32, Gachibowli, Financial District, Nanakramguda, Hyderabad-500032

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the Company shall be stated: -

S. No.	Name and Description of main products/services	NIC Code of the Product/service	% to total turnover of the company
1	Wholesale of pharmaceutical products	G46-46497	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

S. No.	Name and address of the company	CIN/GLN	Holding/ subsidiary/associate	% of shares held	Applicable section
1	Tata 1MG Technologies Private Limited (formerly known as 1MG Technologies Private Limited) Level -3, Vasant Square Mall, Pocket -V, Sector B, Vasant Kunj, New Delhi- 110070	U74140DL2015PTC279229	Holding	100%	2(46)

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i. Category-wise Share Holding

Category of Shareholder	No of shares at the beginning of the year		No of shares at the end of the year		Change	
	No. of Shares	%	No. of Shares	%	No. of Shares	%
Promoter - Indian						
a. Individual						
b. Central/State Government						
c. Bodies Corporate	-	-	-	-	-	-
d. Banks/Financial Institution						
e. Any other						
Sub Total	-	-	-	-	-	-
Promoter - Foreign						
a. NRI-Individual	-	-	-	-	-	-

b. Other-Individuals	-	-	-	-	-	-
c. Bodies Corporate	-	-	-	-	-	-
d. Banks/Financial Institution	-	-	-	-	-	-
e. Any other	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-
TOTAL SHAREHOLDING OF PROMOTER (A)	-	-	-	-	-	-
Public Shareholding Institutions						
a. Body Corporate	-	-	-	-	-	-
b. Mutual Funds/Insurance Companies	-	-	-	-	-	-
c. Banks/Financial Institution	-	-	-	-	-	-
d. Central/State Government	-	-	-	-	-	-
e. Venture Capital Funds	-	-	-	-	-	-
f. Foreign Institutional Investors	-	-	-	-	-	-
g. Others	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-
Non -Institutional						
a. Bodies Corporate						
Indian		100	23,757,146		8,00,000	
Overseas	22,957,146	-	-	100	-	Nil
b. Individuals		-	-		-	
c. Others (Directors)		-	-		-	
Sub Total	22,957,146	100	23,757,146	100	8,00,000	Nil
TOTAL PUBLIC SHAREHOLDING (B)	22,957,146	100	23,757,146	100	8,00,000	Nil
Shares held by Custodian for ADR &GDR (C)	-	-	-	-	-	-

GRAND TOTAL (A+B+C)	22,957,146	100	23,757,146	100	8,00,000	Nil
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(ii) Shareholding of Promoters

S. No.	Shareholder's name	Shareholding at the beginning of the year			Shareholding at the end of the year			
		No. of shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total Shares	% change in shareholding during the year
	-	-	-	-	-	-	-	-

(iii) Change in Promoters` Shareholding (please specify, if there is no change)

S. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
No Change					

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

S. No.	Shareholder	Shareholding at the beginning of the year	Shareholding at the end of the year	Change%
1.	Tata 1MG Technologies Private Limited (formerly known as 1MG Technologies Private Limited)	22,957,146	23,757,146	Nil

(v) Shareholding of Directors and Key Managerial Personnel:

S. No.		Shareholding at the beginning of the year	Cumulative Shareholding during the year
-	-	-	-

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

(Amount in Millions)

	Secured Loans	Unsecured Loans	Deposits	Total
Indebtedness at the beginning of the financial year				
a. Principal Amount	195.27	-	-	195.27
b. Interest due but not paid	-	-	-	-
c. Interest accrued but not due	-	-	-	-
TOTAL (A)	195.27	-	-	195.27
Addition	269.01[1]	-	-	269.01
Reduction	195.27[2]	-	-	195.27
Exchange Fluctuation	-	-	-	-
NET CHANGE**	-	-	-	-
Indebtedness at the end of the financial year				
a. Principal Amount	269.01	-	-	269.01
b. Interest Accrued	-	-	-	-
c. Interest Paid	-	-	-	-
TOTAL (B)	269.01	-	-	269.01

?

[1] Working capital facility of INR 400 million availed by the Company from Kotak Mahindra Bank. The amount shown here is the amount availed as on 31st March, 2021.

[2] Working capital facility availed by the Company from RBL Bank Limited closed and paid in full w.e.f. January 21, 2021.

** Net Change= Utilised facility amount at the end of the year (B) - Utilised facility amount at the beginning of the year (A).

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

PARTICULARS	Name of MD/WTD/Manager		TOTAL
Gross salary	Nil	Nil	Nil
a. Salary	Nil	Nil	Nil
b. Value of Perquisites	Nil	Nil	Nil
c. Profits in lieu of Salary	Nil	Nil	Nil
Stock Option	Nil	Nil	Nil
Sweat Equity	Nil	Nil	Nil
Commission	Nil	Nil	Nil
Others	Nil	Nil	Nil
TOTAL (A)	Nil	Nil	Nil
Ceiling as per the Act	Nil	Nil	Nil

B. Remuneration to other directors: NA

Particulars of Remuneration	Name of Director			
	Tanmay Saksena	Varun Mimani	Sanjiv Gupta	Total
1. Independent Directors				

- Fee for attending board committee meetings				
- Commission				
- Others, please specify				
Total (1)	NA	NA	NA	NA
2. Other Non-Executive Directors				
- Fee for attending board committee meetings				
- Commission				
- Others, please specify				
Total (2)	Nil	Nil	Nil	Nil
Total (B) = (1 + 2)	Nil	Nil	Nil	Nil
Total Managerial Remuneration	Nil	Nil	Nil	Nil
Overall Ceiling as per the Act				

C. Remuneration to Key Managerial Personnel Other than MD/MANAGER/WT-D-NA

S. No.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2.	Stock Option	-	-	-	-

3.	Sweat Equity	-	-	-	-
4.	Commission - as % of profit - others, specify...	-	-	-	-
5.	Others, please specify	-	-	-	-
	Total	-	-	-	-

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES: NIL

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority [RD/NCLT/COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	Nil				
Punishment					
Compounding					
B. DIRECTORS					
Penalty	Nil				
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					

Penalty	Nil				
Punishment					
Compounding					

Textual information (6)

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

The Board has adopted a risk management policy in order to embed risk management across all the business units and critical support functions of the Company, to make risk management everyone's responsibility and link risk management to business performance of the Company.

Textual information (7)

Disclosure of financial summary or highlights [Text Block]

The Company's financial performance, for the year ended 31st March, 2021 is summarized below:

(Amount in Millions)

Particulars	Year ended on March 31, 2021	Year ended on March 31, 2020
Revenue from Operations	1526.71	2,680.75
Other Income	6.59	1.46
Total Income	1533.30	2,682.21
Purchases of traded goods	1388.05	2,527.63
Changes in inventories of stock in trade	84.20	41.38
Employee benefit expenses	35.53	53.51
Finance costs	31.29	23.38
Depreciation and amortization expenses	9.34	11.44
Fulfilment Expenses	8.37	11.39
Other expenses	287.89	168.59
Total Expenses	1844.68	2,837.32
Profit/(Loss) Before Tax	(311.38)	(155.11)
Current Tax	0.21	-
Deferred Tax Asset	-	-
Net Profit/(Loss) After Tax	(311.58)	(155.11)

Earning Per Equity Share in Rs. (Basic)	(13.44)	(7.39)
Earning Per Equity Share in Rs. (Diluted)	(13.44)	(7.39)

2. FINANCIAL PERFORMANCE

During the Review Period, the total revenue of the Company from operations is INR 1526.71 million which is bifurcated as follows:

Division	Revenue (in million) for year ended on March 31, 2021	Revenue (in million) for year ended on March 31, 2020
Sales of medicines	1526.71	2,680.75
Total	1526.71	2,680.75

Net loss after tax stood at INR 311.58 million.

Textual information (8)

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

DIRECTORS:

During the Review Period, the following director resigned from the board of the Company as per the provisions of Section 149, 152 and 203 read with Schedule IV and all other applicable provisions of the Companies Act, 2013:

Appointed/resigned during the Review Period :

S. No.		DIN/PAN	Full Name	Designation	Appointment Date	Resignation Date
	1.	07976325	Sanjiv Gupta	Director	November 01, 2017	July 20, 2020

However, post the Review Period, the following director was appointed as per the provisions of Section 149, 152 and 203 read with Schedule IV and all other applicable provisions of the Companies Act, 2013:

Appointed/resigned post the Review Period:

S. No.		DIN/PAN	Full Name	Designation	Appointment Date	Resignation Date
	1.	07497713	Mr. Gaurav Agarwal	Director	June 28, 2021	-

Directors and key managerial personnel as on date:

S. No.		DIN/PAN	Full Name	Designation	Appointment Date
1.		03623581	Tanmay Saksena	Director	November 1, 2017
2.		08798134	Varun Mimani	Director	July 20, 2020
	3.	07497713	Mr. Gaurav Agarwal	Director	June 28, 2021
4.		BRSPM3027P	Saakshi Manchanda	Company Secretary	October 20, 2018

Textual information (9)

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

The Company has 1 (one) fellow subsidiary i.e. LFS Healthcare Private Limited (CIN: U85100HR2015PTC057368). However, the Company does not have any subsidiary or associate or joint venture.

Textual information (10)

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

No significant and material orders have been passed by the regulators or courts or tribunals against the Company impacting the going concern status and company's future operations.

Textual information (11)

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

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the 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 disclosures.

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

..(1)

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

Directors signing financial statements [Axis]	Director1	Director2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	TANMAY	VARUN
Last name of director	SAKSENA	MIMANI
Designation of director	Director	Director
Director identification number of director	03623581	08798134
Date of signing of financial statements by director	27/09/2021	27/09/2021

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

	01/04/2020 to 31/03/2021
Name of company secretary	SAAKSHI MANCHANDA
Permanent account number of company secretary	BRSPM3027P
Date of signing of financial statements by company secretary	27/09/2021

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	In respect of fixed assets:	
Disclosure relating to quantitative details of fixed assets	The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.	
Disclosure relating to physical verification and material discrepancies of fixed assets	As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.	
Disclosure relating to title deeds of immovable properties	The title deeds of immovable properties are held in the name of the company.	
Disclosure in auditors report relating to inventories	Textual information (12) [See below]	
Disclosure in auditors report relating to loans		Textual information (13) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.	
Disclosure in auditors report relating to deposits accepted		Textual information (14) [See below]
Disclosure in auditors report relating to maintenance of cost records		As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (15) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (16) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (17) [See below]

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.	
Disclosure in auditors report relating to managerial remuneration		The company is a private limited company. Hence the provisions of clause (xi) of the order are not applicable to the company
Disclosure in auditors report relating to Nidhi Company		The company is not a Nidhi Company. Therefore, clause (xii) of the order is not applicable to the company.
Disclosure in auditors report relating to transactions with related parties	Textual information (18) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Provisions of section 192 of Companies Act, 2013 have been complied with in case of non-cash transactions entered by the company with directors or persons connected with him.	
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

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

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

Auditors [Axis]	Auditor1
	01/04/2020 to 31/03/2021
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	J.K. Manocha & Associates
Name of auditor signing report	MANOCHA JAGDISH KUMAR
Firms registration number of audit firm	007345N
Membership number of auditor	082442
Address of auditors	27/55, Street No. 8, Vishwas Nagar, Shahdara, New Delhi-110032, Delhi, India
Permanent account number of auditor or auditor's firm	AAJFJ7523N
SRN of form ADT-1	G09990177
Date of signing audit report by auditors	27/09/2021
Date of signing of balance sheet by auditors	27/09/2021

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

	01/04/2020 to 31/03/2021
Disclosure in auditor's report explanatory [TextBlock]	Textual information (19) [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 (12)

Disclosure in auditors report relating to inventories

As explained to us, inventories have been physically verified during the year by the management at reasonable intervals. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.

Textual information (13)

Disclosure in auditors report relating to loans

According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a), (b) and (c) of the order are not applicable to the Company.

Textual information (14)

Disclosure in auditors report relating to deposits accepted

The company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

Textual information (15)

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

a. According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Goods and Service tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st March 2020 for a period of more than six months from the date they became payable.

b. According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.

Textual information (16)

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

In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.

Textual information (17)

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

Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.

Textual information (18)

Disclosure in auditors report relating to transactions with related parties

According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.

Textual information (19)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To the Members of DTATA 1MG HEALTHCARE SOLUTIONS PRIVATE LIMITED (FORMERLY KNOWN AS 1MG HEALTHCARE SOLUTIONS PRIVATE LIMITED & DELHI MEDIART PRIVATE LIMITED)

Report on the Audit of the Ind AS Financial Statements

Opinion

We have audited the Ind AS financial statements of TATA 1MG HEALTHCARE SOLUTIONS PRIVATE LIMITED (FORMERLY KNOWN AS 1MG HEALTHCARE SOLUTIONS PRIVATE LIMITED & DELHI MEDIART PRIVATE LIMITED) ("the Company"), which comprise the balance sheet as at 31st March 2021, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the Ind AS financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2021, its loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Ind AS Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Ind AS financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS financial statements for the financial year ended March 31, 2021. These matters were addressed in the context of our audit of the Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For matter below, our description of how our audit addressed the matter is provided in that context.

We have determined the matter described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the Ind AS financial statements section of our report, including in relation to this matter. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the Ind AS financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying Ind AS financial statements.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the Ind AS financial statements and our auditor's report thereon.

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

In connection with our audit of the Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our

audit or otherwise appears to be materially misstated.

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

Responsibilities of Management and Those Charged with Governance for the Standalone Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act. Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

That Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the Ind AS 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 Ind AS financial statements.

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

- Identify and assess the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone Ind AS financial statements, including the disclosures, and whether the standalone Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Ind AS financial statements for the financial year ended March 31, 2021 and are therefore the key audit matter. We describe this matter in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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

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

c. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

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

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

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.

g. With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

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, in our opinion and to the best of our information and according to the explanations given to us:

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

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

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

			For J. K. MANOCHA & ASSOCIATES	
			Chartered Accountants	
			FRN: 007345N	

Place:-DELHI			JAGDISH KUMAR MANOCHA	
Date: 27/09/2021			(PARTNER)	
UDIN: 21082442AAAAFH8325			MembershipNo.	082442

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- i. a. The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
- b. As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
- c. The title deeds of immovable properties are held in the name of the company.
- ii. As explained to us, inventories have been physically verified during the year by the management at reasonable intervals. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
- iii. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a), (b) and (c) of the order are not applicable to the Company.
- iv. In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- v. The company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- vii. a. According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Goods and Service tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st March 2021 for a period of more than six months from the date they became payable.
- b. According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax,

customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.

viii. In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.

ix. Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.

x. According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.

xi. The company is a private limited company. Hence the provisions of clause (xi) of the order are not applicable to the company.

xii. The company is not a Nidhi Company. Therefore, clause (xii) of the order is not applicable to the company.

xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.

xiv. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

xv. Provisions of section 192 of Companies Act, 2013 have been complied with in case of non-cash transactions entered by the company with directors or persons connected with him.

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

			For J. K. MANOCHA & ASSOCIATES	
			Chartered Accountants	
			FRN: 007345N	
Place:-DELHI			JAGDISH KUMAR MANOCHA	
Date: 27/09/2021			(PARTNER)	
UDIN: 21082442AAAAFH8325			Membership No.	082442

Annexure 'B'

Report on Internal Financial Controls over Financial Reporting

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

We have audited the internal financial controls over financial reporting of TATA 1MG HEALTHCARE SOLUTIONS PRIVATE LIMITED (FORMERLY KNOWN AS 1MG HEALTHCARE SOLUTIONS PRIVATE LIMITED & DELHI MEDIART PRIVATE LIMITED) ("the Company") as of March 31, 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting 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") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

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

- i. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- ii. 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
- iii. Provide reasonable assurance regarding prevention or timely detection of unauthorized 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, the Company has, 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, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

			For J. K. MANOCHA & ASSOCIATES	
			Chartered Accountants	
			FRN: 007345N	
Place:-DELHI			JAGDISH KUMAR MANOCHA	
Date: 27/09/2021			(PARTNER)	
UDIN: 21082442AAAAFH8325			Membership No.	082442

[700700] Disclosures - Secretarial audit report

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

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

[110000] Balance sheet

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

	31/03/2021	31/03/2020	31/03/2019
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	25.37	17.51	20.89
Investment property	0	0	
Goodwill	0	0	0
Other intangible assets	0.73	0.33	0.19
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Trade receivables, non-current	0	0	
Loans, non-current	3.07	1.15	
Total non-current financial assets	3.07	1.15	
Other non-current assets	0	0	
Total non-current assets	29.17	18.99	
Current assets [Abstract]			
Inventories	58.63	145.3	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	833.15	940.92	
Cash and cash equivalents	11.99	7.77	
Bank balance other than cash and cash equivalents	0	0	
Loans, current	0	0	
Total current financial assets	845.14	948.69	
Current tax assets	0.62	0.23	
Other current assets	26.93	23.97	
Total current assets	931.32	1,118.19	
Total assets	960.49	1,137.18	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	237.57	229.57	175.47
Other equity	355.82	592.62	
Total equity attributable to owners of parent	593.39	822.19	
Non controlling interest	0	0	
Total equity	593.39	822.19	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Other non-current financial liabilities	14.96	2.55	
Total non-current financial liabilities	14.96	2.55	
Provisions, non-current	1.5	2.02	
Total non-current liabilities	16.46	4.57	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	269.01	195.27	
Trade payables, current	69.61	102.58	
Other current financial liabilities	11.26	11.52	
Total current financial liabilities	349.88	309.37	
Other current liabilities	0.7	0.9	
Provisions, current	0.06	0.15	
Current tax liabilities	0	0	
Total current liabilities	350.64	310.42	
Total liabilities	367.1	314.99	
Total equity and liabilities	960.49	1,137.18	

[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -13.44	[INR/shares] -7.39	[INR/shares] -13.44	[INR/shares] -7.39
Total basic earnings (loss) per share	[INR/shares] -13.44	[INR/shares] -7.39	[INR/shares] -13.44	[INR/shares] -7.39
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -13.44	[INR/shares] -7.39	[INR/shares] -13.44	[INR/shares] -7.39
Total diluted earnings (loss) per share	[INR/shares] -13.44	[INR/shares] -7.39	[INR/shares] -13.44	[INR/shares] -7.39

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	1,526.71	2,680.75
Other income	6.59	1.46
Total income	1,533.3	2,682.21
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	1,388.05	2,527.63
Changes in inventories of finished goods, work-in-progress and stock-in-trade	84.2	41.38
Employee benefit expense	35.53	53.51
Finance costs	31.29	23.38
Depreciation, depletion and amortisation expense	9.34	11.44
Other expenses	296.26	179.98
Total expenses	1,844.67	2,837.32
Profit before exceptional items and tax	-311.37	-155.11
Total profit before tax	-311.37	-155.11
Tax expense [Abstract]		
Current tax	0.21	0
Total tax expense	0.21	0
Total profit (loss) for period from continuing operations	-311.58	-155.11
Total profit (loss) for period	-311.58	-155.11
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	0.38	0.67
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0.38	0.67
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0.38	0.67
Total comprehensive income	-311.2	-154.44
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0.38	0.67
Total comprehensive income	-311.2	-154.44
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -13.44	[INR/shares] -7.39
Total basic earnings (loss) per share	[INR/shares] -13.44	[INR/shares] -7.39
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -13.44	[INR/shares] -7.39
Total diluted earnings (loss) per share	[INR/shares] -13.44	[INR/shares] -7.39

[210000a] Statement of profit and loss**Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]**

..(1)

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	Column1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Remeasurement of defined benefit obligation	Remeasurement of defined benefit obligation
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0.38	0.67

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-311.58	-155.11		-311.58
Changes in comprehensive income components	0.38	0.67		0.38
Total comprehensive income	-311.2	-154.44		-311.2
Other changes in equity [Abstract]				
Other additions to reserves	74.4	444.05		74.4
Other changes in equity, others	0	0.02		0
Total other changes in equity	74.4	444.07		74.4
Total increase (decrease) in equity	-236.8	289.63		-236.8
Other equity at end of period	355.82	592.62	302.99	355.82

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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-155.11		-311.58	-155.11
Changes in comprehensive income components	0.67		0.38	0.67
Total comprehensive income	-154.44		-311.2	-154.44
Other changes in equity [Abstract]				
Other additions to reserves	444.05		74.4	444.05
Other changes in equity, others	0.02		0	0.02
Total other changes in equity	444.07		74.4	444.07
Total increase (decrease) in equity	289.63		-236.8	289.63
Other equity at end of period	592.62	302.99	355.82	592.62

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		74.4	444.05	
Total other changes in equity		74.4	444.05	
Total increase (decrease) in equity		74.4	444.05	
Other equity at end of period	302.99	864.63	790.23	346.18

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-311.58	-155.11		-311.58
Changes in comprehensive income components	0.38	0.67		0.38
Total comprehensive income	-311.2	-154.44		-311.2
Other changes in equity [Abstract]				
Other changes in equity, others	0	0.02		0
Total other changes in equity	0	0.02		0
Total increase (decrease) in equity	-311.2	-154.42		-311.2
Other equity at end of period	-508.81	-197.61	-43.19	-508.81

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Other retained earning [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	-155.11	
Changes in comprehensive income components	0.67	
Total comprehensive income	-154.44	
Other changes in equity [Abstract]		
Other changes in equity, others	0.02	
Total other changes in equity	0.02	
Total increase (decrease) in equity	-154.42	
Other equity at end of period	-197.61	-43.19

[320000] Cash flow statement, indirect

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-311.37	-155.11	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	31.29	23.38	
Adjustments for decrease (increase) in inventories	84.88	41.38	
Adjustments for decrease (increase) in trade receivables, current	107.77	-475.81	
Adjustments for decrease (increase) in other current assets	-2.96	0.13	
Adjustments for increase (decrease) in trade payables, current	-32.97	24.8	
Adjustments for increase (decrease) in other current liabilities	-0.2	0.37	
Adjustments for depreciation and amortisation expense	9.34	11.44	
Adjustments for provisions, current	1.18	-5.56	
Adjustments for other financial liabilities, current	1.3	0.81	
Adjustments for interest income	0.09	0.07	
Total adjustments for reconcile profit (loss)	199.54	-379.13	
Net cash flows from (used in) operations	-111.83	-534.24	
Income taxes paid (refund)	0.4	-0.69	
Other inflows (outflows) of cash	(A) -0.21	0	
Net cash flows from (used in) operating activities	-112.44	-533.55	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	0.29	0	
Purchase of property, plant and equipment	1.05	5.08	
Purchase of intangible assets	0.55	0.26	
Cash advances and loans made to other parties	0	-15	
Interest received	0	0	
Other inflows (outflows) of cash	-1.82	0	
Net cash flows from (used in) investing activities	-3.13	9.66	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	82.4	498.16	
Proceeds from borrowings	73.75	60.55	
Payments of lease liabilities	7.04	7.18	
Interest paid	25.87	17.41	
Other inflows (outflows) of cash	(B) -3.45	-4.43	
Net cash flows from (used in) financing activities	119.79	529.69	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	4.22	5.8	
Net increase (decrease) in cash and cash equivalents	4.22	5.8	
Cash and cash equivalents cash flow statement at end of period	11.99	7.77	1.97

Footnotes

(A) Difference due to Loss before tax and Loss after tax

(B) difference of Rs. 0.01 adjusted

[610100] Notes - List of accounting policies

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of significant accounting policies [TextBlock]	Textual information (20) [See below]	

Textual information (20)

Disclosure of significant accounting policies [Text Block]

1. Corporate information

TATA 1MG HEALTHCARE SOLUTIONS PRIVATE LIMITED (FORMERLY KNOWN AS 1MG HEALTHCARE SOLUTIONS PRIVATE LIMITED & DELHI MEDIART PRIVATE LIMITED) ("the Company") is a private company domiciled in India and incorporated under the provisions of the Companies Act, 2013. The registered office of the Company is located at B-23, G.T Karnal Road Industrial Area North West Delhi 110033 IN.

The Company is primarily engaged in the business of Wholesale trade of drugs and pharmaceuticals since incorporation.

2. Basis of preparation

The Ind AS financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended and other relevant provisions of the Companies Act, 2013.

The Ind AS financial statements have been prepared on a going concern basis using historical cost convention and on an accrual method of accounting, except for certain financial assets and financial liabilities which are measured at fair value/ amortized cost (Refer accounting policy regarding financial instruments).

The Ind AS financial statements are prepared on a going concern basis, as the Management is satisfied that the Company shall be able to continue its business for the foreseeable future and no material uncertainty exists that may cast significant doubt on the going concern assumption. In making this assessment, the Management has considered a wide range of information relating to present and future conditions, including future projections of profitability, cash flows and capital resources. The outbreak of COVID-19 has not affected the going concern assumption of the Company.

The Ind AS financial statements are presented in INR Million and all values have been rounded to the nearest Million with two decimal places, unless stated otherwise.

3. Significant accounting policies

The Company has applied the following accounting policies to all periods presented in the financial statements.

a) Functional and presentation currency

The Ind AS financial statements are prepared in INR Million, which is the Company's presentation currency and the functional currency for all its operations.

b) Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is classified as current when it is:

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

All other assets are classified as non-current.

A liability is classified as current when:

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

All other liabilities are classified as non-current.

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

Operating cycle of the Company is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. As the Company's normal operating cycle is not clearly identifiable, it is assumed to be twelve months.

c) Revenue recognition

Sale of goods

Revenue is recognised upon transfer of control of promised goods to customers in an amount that reflects the consideration which the company expects to receive in exchange for those goods.

Revenue from the sale of goods is recognised at the point in time when control is transferred to the customer which is usually on dispatch of goods, based on contracts with the customers.

Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, price concessions, incentives, and returns, if any, as specified in the contracts with the customers. Revenue excludes any taxes or duties collected from customers on behalf of the government such as goods and services tax, etc. Due to the short nature of credit period given to customers, there is no financing component in the contract.

d) Other Income

i. Interest Income

Interest income is accrued on time basis, by reference to the principal outstanding and at the effective interest rate applicable. Interest income is included in finance income in the statement of profit and loss.

ii. Dividends

Dividend income is recognised in the statement of profit and loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of the dividend can be measured reliably.

iii. Rental Income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and is included in other income in the statement of profit and loss.

e) Expenditure

Expenses are accounted on accrual basis.

f) Property, plant and equipment

All property, plant and equipment are stated at historical cost, net of accumulated depreciation (other than freehold land) and accumulated impairment losses, if any.

The initial cost of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, and any directly attributable costs of bringing an asset to working condition and location for its intended use. It also includes the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located. Items such as spares are capitalized when they meet the definition of property, plant and equipment.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment. Likewise, expenditure towards major inspections and overhauls are identified as a separate component and depreciated over the expected period till the next overhaul expenditure.

Subsequent expenditure related to an item of property, plant and equipment is added to its book value only if it increases the future economic benefits from the existing asset beyond its previously assessed standard of performance/life. All other expenses on existing property, plant and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Depreciation on property, plant and equipment is calculated using the WDV to allocate their cost, net of their residual values, over their estimated useful lives, as per the useful life prescribed in Schedule II to the Companies Act, 2013.

The assets' residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.

Freehold land is not depreciated.

Leasehold buildings are amortised over the duration of the shorter of the useful life or lease term.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use. Any gain or loss arising on the disposal or retirement or de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is recognised in the statement of profit and loss.

Capital work-in-progress represents cost of property, plant and equipment that are not yet ready for their intended use and are carried at cost determined as aforesaid.

g) Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets are not capitalised and the expenditure is recognised in the statement of profit and loss in the period in which the expenditure is incurred.

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

Intangible assets with finite useful lives are amortised over their useful economic lives and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. 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 period or method, as appropriate, and are treated as changes in accounting estimates to be adjusted prospectively. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss.

The Company does not have any intangible assets with indefinite useful lives.

Software are amortized on WDV over a period of 5 years.

Gains or losses arising from de-recognition 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 statement of profit and loss when the asset is derecognised.

h) Investment property

Property that is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the Company, is classified as investment property. Investment property is measured initially at its cost, including related transaction costs and wherever applicable borrowing costs. Subsequent expenditure is capitalised to the asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably. All other repair and maintenance costs are expensed when incurred. When part of an investment property is replaced, the carrying amount of the replaced part is derecognised.

Depreciation on investment properties is calculated using the WDV method to allocate their cost, net of their residual values, over their estimated useful lives, as per the useful life prescribed in Schedule II to the Companies Act, 2013.

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the assets recognised in the statement of profit and loss in the period of de-recognition.

i) Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and conditions are accounted for as follows:

- Traded goods: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on Weighted Average Method (WAM) basis.

Scrap is valued at estimated net realizable value.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

j) Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds. Borrowing costs also include exchange differences to the extent regarded as an adjustment to the borrowing costs.

All other borrowing costs are expensed in the period in which they occur and are recognised in the statement of profit and loss using the effective interest rate method.

k) Leases

The Company has adopted Ind AS 116-Leases effective 1st April, 2019, using the modified retrospective method. The Company has applied the standard to its leases with the cumulative impact recognised on the date of initial application (1st April, 2019). Accordingly, previous period information has not been restated.

The adoption of Ind AS 116 did not have any material impact on the Company's statement of profit and loss and earnings per share.

The Company as a lessee

The Company's lease asset classes primarily consist of leases for land, buildings, plant & machinery including vehicles. The Company assesses whether a contract is or contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

- i. The contract involves the use of an identified asset
- ii. The Company has substantially all of the economic benefits from use of the asset through the period of the lease and
- iii. The Company has the right to direct the use of the asset.

At the date of commencement of the lease, the Company recognises a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short term leases) and leases of low value assets. For these short term and leases of low value assets, the Company recognises the lease payments as an operating expense on a straight line basis over the term of the lease.

The right-of-use assets are initially recognised at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses, if any. Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset.

The lease liability is initially measured at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

l) Income taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

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

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- when the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss;
- in respect of taxable temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled by the Company and it is probable that the temporary differences will not reverse in the foreseeable future.

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

- when the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss;
- In respect of deductible temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches,

associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

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

Current tax and deferred tax relating to items recognised outside profit or loss are recognised outside profit or loss (either in other comprehensive income or in equity).

Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and tax liabilities on a net basis.

m) Employee benefits

Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

Other long-term employee benefits obligations

The liabilities for earned leave and sick leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognised in profit or loss.

The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting period, regardless of when the actual settlement is expected to occur.

Post-employment obligations

The Company operates the following post-employment schemes:

- a. Defined benefit plans in the nature of gratuity, and
- b. Defined contribution plans such as provident fund.

Gratuity obligations

The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

The present value of the defined benefit obligation denominated in INR Million is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefits expense in the statement of profit and loss.

Re-measurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

Defined contribution plans

The Company pays provident fund contributions to publicly administered provident funds as per local regulations. The Company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognised as employee benefits expense when they are due.

n) Impairment of non-financial assets

Goodwill and intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

o) Provisions, contingent liabilities and contingent assets

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

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. The unwinding of discount is recognized in the statement of profit and loss as a finance cost.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources would be required to settle the obligation, the provision is reversed.

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

Contingent assets are not recognised but disclosed in the Ind AS financial statements when an inflow of economic benefits is probable.

p) Financial guarantee contracts

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payments when due in accordance with the terms of a debt instrument.

Financial guarantee contracts issued by the Company are measured at their fair values and recognised as income in the statement of profit and loss.

q) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instruments.

a) 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 profit or loss.

b) Classification and Subsequent measurement

(i) Financial assets carried at amortised cost: A financial asset is subsequently measured at amortised cost if the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(ii) Financial assets carried at fair value through other comprehensive income (FVTOCI): A financial asset is subsequently measured at fair value through other comprehensive income if the asset is held within a business model whose objective is achieved both by collecting contractual cash flows and selling financial assets; and the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(iii) Financial assets carried at fair value through profit or loss (FVTPL): All other financial assets are subsequently measured at fair value.

(iv) Financial liabilities at amortised cost: Financial liabilities includes interest bearing loans and borrowings which are subsequently measured at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

(v) Financial liabilities at fair value through profit and loss: Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the

initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ losses are not subsequently transferred to P&L. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss.

c) Derecognition of financial assets: The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the substantially all the risks and rewards of ownership of the asset to another party or the transfer qualified for derecognition under Ind AS 109.

d) Derecognition of financial liabilities: The Company derecognizes a financial liability when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

e) Impairment of financial assets: The Company recognizes loss allowances using the Expected Credit Loss (ECL) for the financial assets which are not measured at fair value through profit or loss. In relation to loss allowance for financial assets (excluding trade receivables), ELC's are measured at an amount equal to 12 month ECL, unless there has been significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL.

f) Offsetting financial instruments: Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

g) Compound financial instruments: Components of convertible redeemable preference shares (CRPS) are segregated into financial liability, derivatives and equity components based on the terms of the contract. Compound financial instruments have both a financial liability and an equity component from the issuer's perspective. The components are defined based on the terms of the financial instrument and presented and measured separately according to their substance. At initial recognition of a compound financial instrument, the financial liability component is recognised at fair value using effective interest and the residual amount is allocated to equity.

h) Derivative financial instruments: All derivatives are recognised initially at fair value on the date a derivative contract is entered into and

subsequently re-measured at fair value. Embedded derivatives are separated from the host contract and accounted for separately if they are not closely related to the host contract. The Company measures all derivative financial instruments based on fair values derived from market prices of the instruments or from option pricing models, as appropriate. Changes in the fair value of any derivative instruments that do not qualify for hedge accounting are recognised immediately in the statement of profit or loss, except for derivatives that are highly effective and qualify for cash flow or net investment hedge accounting.

i) Embedded derivatives: An embedded derivative is a component of a hybrid (combined) instrument that also includes a non-derivative host contract - with the effect that some of the cash flows of the combined instrument vary in a way similar to a stand-alone derivative. An embedded derivative cause some or all of the cash flows that otherwise would be required by the contract to be modified according to a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable provided in the case of a non-financial variable that the variable is not specific to a party to the contract. Re-assessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset at fair value through profit or loss. If the hybrid contract contains a host i.e. a financial asset within the scope of IFRS 9, the Company does not separate embedded derivatives. Rather, it applies the classification requirements contained in IFRS 9 to the entire hybrid contract. Derivatives embedded in all other host contracts are accounted for as separate derivatives and recorded at fair value if their economic characteristics and risks are not closely related to those of the host contracts and the host contracts are not held for trading or designated at fair value through profit or loss. The initial carrying amount of the host instrument is the residual amount after separating the embedded derivative. These embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss, unless designated as effective hedging instruments.

r) Accounting for foreign currency transactions

Items included in the Ind AS financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ('the functional currency'). The Ind AS financial statements are presented in (INR) million, which is the Company's presentation currency and functional currency.

Transactions in currencies other than the functional currency are translated into the functional currency at the exchange rates that approximates the rate as at the date of the transaction. Monetary assets and liabilities denominated in other currencies are translated into the functional currency at exchange rates prevailing on the reporting date. Non-monetary assets and liabilities denominated in other currencies and measured at historical cost or fair value are translated at the exchange rates prevailing on the dates on which such values were determined.

All exchange differences are included in statement of profit and loss.

s) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

t) Earnings per share

Basic earnings per share

Basic earnings per share are calculated by dividing the profit attributable to the shareholders of the Company by the weighted average number of equity shares outstanding during the financial year.

Diluted earnings per share

Diluted earnings per share is calculated by dividing the profit attributable to the shareholders of the Company (after adjusting the corresponding income/ charge for dilutive potential equity shares, if any) by the weighted average number of equity shares outstanding during the financial year plus the weighted average number of additional equity shares that would have been issued on conversion of all the dilutive potential equity shares.

4. Significant accounting judgments, estimates and assumptions

The preparation of the Company's Ind AS financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, accompanying disclosures and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the Ind AS financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Income taxes

The Company is subject to income tax laws as applicable in India. Significant judgment is required in determining provision for income taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain during the ordinary course of business. The Company recognizes liabilities for anticipated tax issues based on estimates of whether additional taxes will be due. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will impact the income tax and deferred tax provisions in the period in which such determination is made.

In assessing the realisability of deferred tax assets, management considers whether it is probable, that some portion, or all, of the deferred tax assets will not be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible. Management considers the projected future taxable income and tax planning strategies in making this assessment. Based on the level of historical taxable income and projections for future taxable incomes over the periods in which the deferred tax assets are deductible, management believes that it is probable that the Company will be able to realize the benefits of those deductible differences in future.

Useful lives of property, plant and equipment ('PPE') and intangible assets

Management reviews the estimated useful lives and residual value of PPE and Intangibles at the end of each reporting period. Factors such as changes in the expected level of usage, technological developments and product life-cycle, could significantly impact the economic useful lives and the residual values of these assets. Consequently, the future depreciation charge could be revised and may have an impact on the profit of the future years.

Employee benefit obligations

The costs of the defined benefit obligations are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

The mortality rate is based on publicly available mortality tables for the specific countries. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates. Further details about gratuity obligations are given in Note No. 39.

Contingencies

Management judgment of contingencies is based on the internal assessments and opinion from the consultants for the possible outflow of resources, if any.

5. Recent accounting pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards. There is no such notification which would have been applicable from April 1, 2021.

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (21) [See below]	
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (22) [See below]	

Textual information (21)**Statement of Ind AS compliance [Text Block]**

The Ind AS financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended and other relevant provisions of the Companies Act, 2013.

The Ind AS financial statements have been prepared on a going concern basis using historical cost convention and on an accrual method of accounting, except for certain financial assets and financial liabilities which are measured at fair value/ amortized cost (Refer accounting policy regarding financial instruments).

The Ind AS financial statements are prepared on a going concern basis, as the Management is satisfied that the Company shall be able to continue its business for the foreseeable future and no material uncertainty exists that may cast significant doubt on the going concern assumption. In making this assessment, the Management has considered a wide range of information relating to present and future conditions, including future projections of profitability, cash flows and capital resources. The outbreak of COVID-19 has not affected the going concern assumption of the Company.

The Ind AS financial statements are presented in INR Million and all values have been rounded to the nearest Million with two decimal places, unless stated otherwise.

Textual information (22)

Disclosure of significant accounting policies [Text Block]

1. Corporate information

TATA 1MG HEALTHCARE SOLUTIONS PRIVATE LIMITED (FORMERLY KNOWN AS 1MG HEALTHCARE SOLUTIONS PRIVATE LIMITED & DELHI MEDIART PRIVATE LIMITED) ("the Company") is a private company domiciled in India and incorporated under the provisions of the Companies Act, 2013. The registered office of the Company is located at B-23, G.T Karnal Road Industrial Area North West Delhi 110033 IN.

The Company is primarily engaged in the business of Wholesale trade of drugs and pharmaceuticals since incorporation.

2. Basis of preparation

The Ind AS financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended and other relevant provisions of the Companies Act, 2013.

The Ind AS financial statements have been prepared on a going concern basis using historical cost convention and on an accrual method of accounting, except for certain financial assets and financial liabilities which are measured at fair value/ amortized cost (Refer accounting policy regarding financial instruments).

The Ind AS financial statements are prepared on a going concern basis, as the Management is satisfied that the Company shall be able to continue its business for the foreseeable future and no material uncertainty exists that may cast significant doubt on the going concern assumption. In making this assessment, the Management has considered a wide range of information relating to present and future conditions, including future projections of profitability, cash flows and capital resources. The outbreak of COVID-19 has not affected the going concern assumption of the Company.

The Ind AS financial statements are presented in INR Million and all values have been rounded to the nearest Million with two decimal places, unless stated otherwise.

3. Significant accounting policies

The Company has applied the following accounting policies to all periods presented in the financial statements.

a) Functional and presentation currency

The Ind AS financial statements are prepared in INR Million, which is the Company's presentation currency and the functional currency for all its operations.

b) Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is classified as current when it is:

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

All other assets are classified as non-current.

A liability is classified as current when:

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

All other liabilities are classified as non-current.

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

Operating cycle of the Company is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. As the Company's normal operating cycle is not clearly identifiable, it is assumed to be twelve months.

c) Revenue recognition

Sale of goods

Revenue is recognised upon transfer of control of promised goods to customers in an amount that reflects the consideration which the company expects to receive in exchange for those goods.

Revenue from the sale of goods is recognised at the point in time when control is transferred to the customer which is usually on dispatch of goods, based on contracts with the customers.

Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, price concessions, incentives, and returns, if any, as specified in the contracts with the customers. Revenue excludes any taxes or duties collected from customers on behalf of the government such as goods and services tax, etc. Due to the short nature of credit period given to customers, there is no financing component in the contract.

d) Other Income

i. Interest Income

Interest income is accrued on time basis, by reference to the principal outstanding and at the effective interest rate applicable. Interest income is included in finance income in the statement of profit and loss.

ii. Dividends

Dividend income is recognised in the statement of profit and loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of the dividend can be measured reliably.

iii. Rental Income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and is included in other income in the statement of profit and loss.

e) Expenditure

Expenses are accounted on accrual basis.

f) Property, plant and equipment

All property, plant and equipment are stated at historical cost, net of accumulated depreciation (other than freehold land) and accumulated impairment losses, if any.

The initial cost of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, and any directly attributable costs of bringing an asset to working condition and location for its intended use. It also includes the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located. Items such as spares are capitalized when they meet the definition of property, plant and equipment.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment. Likewise, expenditure towards major inspections and overhauls are identified as a separate component and depreciated over the expected period till the next overhaul expenditure.

Subsequent expenditure related to an item of property, plant and equipment is added to its book value only if it increases the future economic benefits from the existing asset beyond its previously assessed standard of performance/life. All other expenses on existing property, plant and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Depreciation on property, plant and equipment is calculated using the WDV to allocate their cost, net of their residual values, over their estimated useful lives, as per the useful life prescribed in Schedule II to the Companies Act, 2013.

The assets' residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.

Freehold land is not depreciated.

Leasehold buildings are amortised over the duration of the shorter of the useful life or lease term.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use. Any gain or loss arising on the disposal or retirement or de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is recognised in the statement of profit and loss.

Capital work-in-progress represents cost of property, plant and equipment that are not yet ready for their intended use and are carried at cost determined as aforesaid.

g) Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets are not capitalised and the expenditure is recognised in the statement of profit and loss in the period in which the expenditure is incurred.

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

Intangible assets with finite useful lives are amortised over their useful economic lives and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. 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 period or method, as appropriate, and are treated as changes in accounting estimates to be adjusted prospectively. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss.

The Company does not have any intangible assets with indefinite useful lives.

Software are amortized on WDV over a period of 5 years.

Gains or losses arising from de-recognition 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 statement of profit and loss when the asset is derecognised.

h) Investment property

Property that is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the Company, is classified as investment property. Investment property is measured initially at its cost, including related transaction costs and wherever applicable borrowing costs. Subsequent expenditure is capitalised to the asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably. All other repair and maintenance costs are expensed when incurred. When part of an investment property is replaced, the carrying amount of the replaced part is derecognised.

Depreciation on investment properties is calculated using the WDV method to allocate their cost, net of their residual values, over their estimated useful lives, as per the useful life prescribed in Schedule II to the Companies Act, 2013.

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the assets recognised in the statement of profit and loss in the period of de-recognition.

i) Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and conditions are accounted for as follows:

- Traded goods: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on Weighted Average Method (WAM) basis.

Scrap is valued at estimated net realizable value.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

j) Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds. Borrowing costs also include exchange differences to the extent regarded as an adjustment to the borrowing costs.

All other borrowing costs are expensed in the period in which they occur and are recognised in the statement of profit and loss using the effective interest rate method.

k) Leases

The Company has adopted Ind AS 116-Leases effective 1st April, 2019, using the modified retrospective method. The Company has applied the standard to its leases with the cumulative impact recognised on the date of initial application (1st April, 2019). Accordingly, previous period information has not been restated.

The adoption of Ind AS 116 did not have any material impact on the Company's statement of profit and loss and earnings per share.

The Company as a lessee

The Company's lease asset classes primarily consist of leases for land, buildings, plant & machinery including vehicles. The Company assesses whether a contract is or contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

- i. The contract involves the use of an identified asset
- ii. The Company has substantially all of the economic benefits from use of the asset through the period of the lease and
- iii. The Company has the right to direct the use of the asset.

At the date of commencement of the lease, the Company recognises a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short term leases) and leases of low value assets. For these short term and leases of low value assets, the Company recognises the lease payments as an operating expense on a straight line basis over the term of the lease.

The right-of-use assets are initially recognised at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses, if any. Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset.

The lease liability is initially measured at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

l) Income taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

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

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- when the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss;
- in respect of taxable temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled by the Company and it is probable that the temporary differences will not reverse in the foreseeable future.

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

- when the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss;
- In respect of deductible temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches,

associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

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

Current tax and deferred tax relating to items recognised outside profit or loss are recognised outside profit or loss (either in other comprehensive income or in equity).

Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and tax liabilities on a net basis.

m) Employee benefits

Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

Other long-term employee benefits obligations

The liabilities for earned leave and sick leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognised in profit or loss.

The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting period, regardless of when the actual settlement is expected to occur.

Post-employment obligations

The Company operates the following post-employment schemes:

- a. Defined benefit plans in the nature of gratuity, and
- b. Defined contribution plans such as provident fund.

Gratuity obligations

The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

The present value of the defined benefit obligation denominated in INR Million is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefits expense in the statement of profit and loss.

Re-measurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

Defined contribution plans

The Company pays provident fund contributions to publicly administered provident funds as per local regulations. The Company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognised as employee benefits expense when they are due.

n) Impairment of non-financial assets

Goodwill and intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

o) Provisions, contingent liabilities and contingent assets

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

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. The unwinding of discount is recognized in the statement of profit and loss as a finance cost.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources would be required to settle the obligation, the provision is reversed.

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

Contingent assets are not recognised but disclosed in the Ind AS financial statements when an inflow of economic benefits is probable.

p) Financial guarantee contracts

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payments when due in accordance with the terms of a debt instrument.

Financial guarantee contracts issued by the Company are measured at their fair values and recognised as income in the statement of profit and loss.

q) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instruments.

a) 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 profit or loss.

b) Classification and Subsequent measurement

(i) Financial assets carried at amortised cost: A financial asset is subsequently measured at amortised cost if the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(ii) Financial assets carried at fair value through other comprehensive income (FVTOCI): A financial asset is subsequently measured at fair value through other comprehensive income if the asset is held within a business model whose objective is achieved both by collecting contractual cash flows and selling financial assets; and the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(iii) Financial assets carried at fair value through profit or loss (FVTPL): All other financial assets are subsequently measured at fair value.

(iv) Financial liabilities at amortised cost: Financial liabilities includes interest bearing loans and borrowings which are subsequently measured at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

(v) Financial liabilities at fair value through profit and loss: Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the

initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ losses are not subsequently transferred to P&L. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss.

c) Derecognition of financial assets: The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the substantially all the risks and rewards of ownership of the asset to another party or the transfer qualified for derecognition under Ind AS 109.

d) Derecognition of financial liabilities: The Company derecognizes a financial liability when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

e) Impairment of financial assets: The Company recognizes loss allowances using the Expected Credit Loss (ELC) for the financial assets which are not measured at fair value through profit or loss. In relation to loss allowance for financial assets (excluding trade receivables), ELC's are measured at an amount equal to 12 month ECL, unless there has been significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL.

f) Offsetting financial instruments: Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

g) Compound financial instruments: Components of convertible redeemable preference shares (CRPS) are segregated into financial liability, derivatives and equity components based on the terms of the contract. Compound financial instruments have both a financial liability and an equity component from the issuer's perspective. The components are defined based on the terms of the financial instrument and presented and measured separately according to their substance. At initial recognition of a compound financial instrument, the financial liability component is recognised at fair value using effective interest and the residual amount is allocated to equity.

h) Derivative financial instruments: All derivatives are recognised initially at fair value on the date a derivative contract is entered into and

subsequently re-measured at fair value. Embedded derivatives are separated from the host contract and accounted for separately if they are not closely related to the host contract. The Company measures all derivative financial instruments based on fair values derived from market prices of the instruments or from option pricing models, as appropriate. Changes in the fair value of any derivative instruments that do not qualify for hedge accounting are recognised immediately in the statement of profit or loss, except for derivatives that are highly effective and qualify for cash flow or net investment hedge accounting.

i) Embedded derivatives: An embedded derivative is a component of a hybrid (combined) instrument that also includes a non-derivative host contract - with the effect that some of the cash flows of the combined instrument vary in a way similar to a stand-alone derivative. An embedded derivative cause some or all of the cash flows that otherwise would be required by the contract to be modified according to a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable provided in the case of a non-financial variable that the variable is not specific to a party to the contract. Re-assessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset at fair value through profit or loss. If the hybrid contract contains a host i.e. a financial asset within the scope of IFRS 9, the Company does not separate embedded derivatives. Rather, it applies the classification requirements contained in IFRS 9 to the entire hybrid contract. Derivatives embedded in all other host contracts are accounted for as separate derivatives and recorded at fair value if their economic characteristics and risks are not closely related to those of the host contracts and the host contracts are not held for trading or designated at fair value through profit or loss. The initial carrying amount of the host instrument is the residual amount after separating the embedded derivative. These embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss, unless designated as effective hedging instruments.

r) Accounting for foreign currency transactions

Items included in the Ind AS financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ('the functional currency'). The Ind AS financial statements are presented in (INR) million, which is the Company's presentation currency and functional currency.

Transactions in currencies other than the functional currency are translated into the functional currency at the exchange rates that approximates the rate as at the date of the transaction. Monetary assets and liabilities denominated in other currencies are translated into the functional currency at exchange rates prevailing on the reporting date. Non-monetary assets and liabilities denominated in other currencies and measured at historical cost or fair value are translated at the exchange rates prevailing on the dates on which such values were determined.

All exchange differences are included in statement of profit and loss.

s) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

t) Earnings per share

Basic earnings per share

Basic earnings per share are calculated by dividing the profit attributable to the shareholders of the Company by the weighted average number of equity shares outstanding during the financial year.

Diluted earnings per share

Diluted earnings per share is calculated by dividing the profit attributable to the shareholders of the Company (after adjusting the corresponding income/ charge for dilutive potential equity shares, if any) by the weighted average number of equity shares outstanding during the financial year plus the weighted average number of additional equity shares that would have been issued on conversion of all the dilutive potential equity shares.

4. Significant accounting judgments, estimates and assumptions

The preparation of the Company's Ind AS financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, accompanying disclosures and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the Ind AS financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Income taxes

The Company is subject to income tax laws as applicable in India. Significant judgment is required in determining provision for income taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain during the ordinary course of business. The Company recognizes liabilities for anticipated tax issues based on estimates of whether additional taxes will be due. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will impact the income tax and deferred tax provisions in the period in which such determination is made.

In assessing the realisability of deferred tax assets, management considers whether it is probable, that some portion, or all, of the deferred tax assets will not be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible. Management considers the projected future taxable income and tax planning strategies in making this assessment. Based on the level of historical taxable income and projections for future taxable incomes over the periods in which the deferred tax assets are deductible, management believes that it is probable that the Company will be able to realize the benefits of those deductible differences in future.

Useful lives of property, plant and equipment ('PPE') and intangible assets

Management reviews the estimated useful lives and residual value of PPE and Intangibles at the end of each reporting period. Factors such as changes in the expected level of usage, technological developments and product life-cycle, could significantly impact the economic useful lives and the residual values of these assets. Consequently, the future depreciation charge could be revised and may have an impact on the profit of the future years.

Employee benefit obligations

The costs of the defined benefit obligations are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

The mortality rate is based on publicly available mortality tables for the specific countries. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates. Further details about gratuity obligations are given in Note No. 39.

Contingencies

Management judgment of contingencies is based on the internal assessments and opinion from the consultants for the possible outflow of resources, if any.

5. Recent accounting pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards. There is no such notification which would have been applicable from April 1, 2021.

[610300] Notes - Accounting policies, changes in accounting estimates and errors**Disclosure of voluntary change in accounting policy [Table]**

..(1)

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

Voluntary changes in accounting policy [Axis]		Column1
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of voluntary change in accounting policy [Abstract]		
Disclosure of voluntary change in accounting policy [Line items]		
Description of nature of voluntary change in accounting policy	NA	The Company has prepared its financial statements which comply with Ind AS applicable for periods ending on 31 March 2020, together with comparative data as at and for the year ended 31 March 2019.
Description of reasons why applying new accounting policy provides reliable and more relevant information	NA	Textual information (23) [See below]

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

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

Textual information (23)**Description of reasons why applying new accounting policy provides reliable and more relevant information**

The Ind AS financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended and other relevant provisions of the Companies Act, 2013.

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

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	17.35	7.94		17.35
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-9.2	-11.32		
Total Depreciation property plant and equipment	-9.2	-11.32		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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	0.29	0		0.29
Total disposals and retirements, property, plant and equipment	0.29	0		0.29
Total increase (decrease) in property, plant and equipment	7.86	-3.38		17.06
Property, plant and equipment at end of period	25.37	17.51	20.89	57.6

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	7.94			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			9.2	11.32
Total Depreciation property plant and equipment			9.2	11.32
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	7.94		9.2	11.32
Property, plant and equipment at end of period	40.54	32.6	32.23	23.03

Disclosure of detailed information about property, plant and equipment [Table]**..(3)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Buildings [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		16.3	2.85	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-5.88	-7.15	
Total Depreciation property plant and equipment		-5.88	-7.15	
Total increase (decrease) in property, plant and equipment		10.42	-4.3	
Property, plant and equipment at end of period	11.71	18.5	8.08	12.38

Disclosure of detailed information about property, plant and equipment [Table]**..(4)**

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	16.3	2.85		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				5.88
Total Depreciation property plant and equipment				5.88
Total increase (decrease) in property, plant and equipment	16.3	2.85		5.88
Property, plant and equipment at end of period	36.54	20.24	17.39	18.04

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

..(5)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Assets held under lease [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			16.3	2.85
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	7.15		-5.88	-7.15
Total Depreciation property plant and equipment	7.15		-5.88	-7.15
Total increase (decrease) in property, plant and equipment	7.15		10.42	-4.3
Property, plant and equipment at end of period	12.16	5.01	18.5	8.08

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

..(6)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		16.3	2.85	
Total increase (decrease) in property, plant and equipment		16.3	2.85	
Property, plant and equipment at end of period	12.38	36.54	20.24	17.39

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

..(7)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			Office building [Member]
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				16.3
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5.88	7.15		-5.88
Total Depreciation property plant and equipment	5.88	7.15		-5.88
Total increase (decrease) in property, plant and equipment	5.88	7.15		10.42
Property, plant and equipment at end of period	18.04	12.16	5.01	18.5

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

..(8)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2.85		16.3	2.85
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-7.15			
Total Depreciation property plant and equipment	-7.15			
Total increase (decrease) in property, plant and equipment	-4.3		16.3	2.85
Property, plant and equipment at end of period	8.08	12.38	36.54	20.24

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

..(9)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		5.88	7.15	
Total Depreciation property plant and equipment		5.88	7.15	
Total increase (decrease) in property, plant and equipment		5.88	7.15	
Property, plant and equipment at end of period	17.39	18.04	12.16	5.01

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

..(10)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	16.3	2.85		16.3
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-5.88	-7.15		
Total Depreciation property plant and equipment	-5.88	-7.15		
Total increase (decrease) in property, plant and equipment	10.42	-4.3		16.3
Property, plant and equipment at end of period	18.5	8.08	12.38	36.54

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

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2.85			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			5.88	7.15
Total Depreciation property plant and equipment			5.88	7.15
Total increase (decrease) in property, plant and equipment	2.85		5.88	7.15
Property, plant and equipment at end of period	20.24	17.39	18.04	12.16

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

..(12)

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

Classes of property, plant and equipment [Axis]	Office building [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.07	0.87	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.48	-0.5	
Total Depreciation property plant and equipment		-0.48	-0.5	
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	
Total increase (decrease) in property, plant and equipment		-0.41	0.37	
Property, plant and equipment at end of period	5.01	1.07	1.48	1.11

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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.07	0.87		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.48
Total Depreciation property plant and equipment				0.48
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment				0
Total increase (decrease) through transfers and other changes, property, plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0.07	0.87		0.48
Property, plant and equipment at end of period	3.1	3.03	2.16	2.03

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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0.07	0.87
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.5		-0.48	-0.5
Total Depreciation property plant and equipment	0.5		-0.48	-0.5
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0.5		-0.41	0.37
Property, plant and equipment at end of period	1.55	1.05	1.07	1.48

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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.07	0.87	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0.07	0.87	
Property, plant and equipment at end of period	1.11	3.1	3.03	2.16

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]	Plant and equipment [Member]			Other plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0.07
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.48	0.5		-0.48
Total Depreciation property plant and equipment	0.48	0.5		-0.48
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0.48	0.5		-0.41
Property, plant and equipment at end of period	2.03	1.55	1.05	1.07

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

..(17)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.87		0.07	0.87
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.5			
Total Depreciation property plant and equipment	-0.5			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0			
Total increase (decrease) through transfers and other changes, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0.37		0.07	0.87
Property, plant and equipment at end of period	1.48	1.11	3.1	3.03

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

..(18)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0.48	0.5	
Total Depreciation property plant and equipment		0.48	0.5	
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	
Total increase (decrease) in property, plant and equipment		0.48	0.5	
Property, plant and equipment at end of period	2.16	2.03	1.55	1.05

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

..(19)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.07	0.87		0.07
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.48	-0.5		
Total Depreciation property plant and equipment	-0.48	-0.5		
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		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-0.41	0.37		0.07
Property, plant and equipment at end of period	1.07	1.48	1.11	3.1

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

..(20)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.87			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.48	0.5
Total Depreciation property plant and equipment			0.48	0.5
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	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0.87		0.48	0.5
Property, plant and equipment at end of period	3.03	2.16	2.03	1.55

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

..(21)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]	Furniture and fixtures [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.37	2.26	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1.34	-1.27	
Total Depreciation property plant and equipment		-1.34	-1.27	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.23	0	
Total disposals and retirements, property, plant and equipment		0.23	0	
Total increase (decrease) in property, plant and equipment		-1.2	0.99	
Property, plant and equipment at end of period	1.05	3.97	5.17	4.18

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

..(22)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.37	2.26		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1.34
Total Depreciation property plant and equipment				1.34
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.23	0		0
Total disposals and retirements, property, plant and equipment	0.23	0		0
Total increase (decrease) in property, plant and equipment	0.14	2.26		1.34
Property, plant and equipment at end of period	9.47	9.33	7.07	5.5

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

..(23)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0.37	2.26
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.27		-1.34	-1.27
Total Depreciation property plant and equipment	1.27		-1.34	-1.27
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0.23	0
Total disposals and retirements, property, plant and equipment	0		0.23	0
Total increase (decrease) in property, plant and equipment	1.27		-1.2	0.99
Property, plant and equipment at end of period	4.16	2.89	3.97	5.17

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

..(24)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.37	2.26	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.23	0	
Total disposals and retirements, property, plant and equipment		0.23	0	
Total increase (decrease) in property, plant and equipment		0.14	2.26	
Property, plant and equipment at end of period	4.18	9.47	9.33	7.07

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

..(25)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			Vehicles [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0.04
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.34	1.27		-0.04
Total Depreciation property plant and equipment	1.34	1.27		-0.04
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		
Total increase (decrease) in property, plant and equipment	1.34	1.27		0
Property, plant and equipment at end of period	5.5	4.16	2.89	0.08

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

..(26)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0.04	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.06			
Total Depreciation property plant and equipment	-0.06			
Total increase (decrease) in property, plant and equipment	-0.06		0.04	0
Property, plant and equipment at end of period	0.08	0.14	0.47	0.43

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

..(27)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0.04	0.06	
Total Depreciation property plant and equipment		0.04	0.06	
Total increase (decrease) in property, plant and equipment		0.04	0.06	
Property, plant and equipment at end of period	0.43	0.39	0.35	0.29

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

..(28)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.04	0		0.04
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.04	-0.06		
Total Depreciation property plant and equipment	-0.04	-0.06		
Total increase (decrease) in property, plant and equipment	0	-0.06		0.04
Property, plant and equipment at end of period	0.08	0.08	0.14	0.47

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

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.04	0.06
Total Depreciation property plant and equipment			0.04	0.06
Total increase (decrease) in property, plant and equipment	0		0.04	0.06
Property, plant and equipment at end of period	0.43	0.43	0.39	0.35

Disclosure of detailed information about property, plant and equipment [Table]**..(30)**

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.04	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.04	-0.06	
Total Depreciation property plant and equipment		-0.04	-0.06	
Total increase (decrease) in property, plant and equipment		0	-0.06	
Property, plant and equipment at end of period	0.29	0.08	0.08	0.14

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

..(31)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.04	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.04
Total Depreciation property plant and equipment				0.04
Total increase (decrease) in property, plant and equipment	0.04	0		0.04
Property, plant and equipment at end of period	0.47	0.43	0.43	0.39

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

..(32)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0.04	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.06		-0.04	-0.06
Total Depreciation property plant and equipment	0.06		-0.04	-0.06
Total increase (decrease) in property, plant and equipment	0.06		0	-0.06
Property, plant and equipment at end of period	0.35	0.29	0.08	0.08

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

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.04	0	
Total increase (decrease) in property, plant and equipment		0.04	0	
Property, plant and equipment at end of period	0.14	0.47	0.43	0.43

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

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0.14
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.04	0.06		-0.69
Total Depreciation property plant and equipment	0.04	0.06		-0.69
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment				0
Total increase (decrease) through transfers and other changes, property, plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				0.02
Total disposals and retirements, property, plant and equipment				0.02
Total increase (decrease) in property, plant and equipment	0.04	0.06		-0.57
Property, plant and equipment at end of period	0.39	0.35	0.29	0.94

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

..(35)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.97		0.14	0.97
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.94			
Total Depreciation property plant and equipment	-0.94			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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		0.02	0
Total disposals and retirements, property, plant and equipment	0		0.02	0
Total increase (decrease) in property, plant and equipment	0.03		0.12	0.97
Property, plant and equipment at end of period	1.51	1.48	3.14	3.02

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

..(36)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0.69	0.94	
Total Depreciation property plant and equipment		0.69	0.94	
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	
Total increase (decrease) in property, plant and equipment		0.69	0.94	
Property, plant and equipment at end of period	2.05	2.2	1.51	0.57

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

..(37)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.14	0.97		0.14
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.69	-0.94		
Total Depreciation property plant and equipment	-0.69	-0.94		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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	0.02	0		0.02
Total disposals and retirements, property, plant and equipment	0.02	0		0.02
Total increase (decrease) in property, plant and equipment	-0.57	0.03		0.12
Property, plant and equipment at end of period	0.94	1.51	1.48	3.14

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

..(38)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.97			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.69	0.94
Total Depreciation property plant and equipment			0.69	0.94
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0.97		0.69	0.94
Property, plant and equipment at end of period	3.02	2.05	2.2	1.51

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

..(39)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.43	0.99	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.76	-1.39	
Total Depreciation property plant and equipment		-0.76	-1.39	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.04	0	
Total disposals and retirements, property, plant and equipment		0.04	0	
Total increase (decrease) in property, plant and equipment		-0.37	-0.4	
Property, plant and equipment at end of period	0.57	0.8	1.17	1.57

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

..(40)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.43	0.99		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.76
Total Depreciation property plant and equipment				0.76
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.04	0		0
Total disposals and retirements, property, plant and equipment	0.04	0		0
Total increase (decrease) in property, plant and equipment	0.39	0.99		0.76
Property, plant and equipment at end of period	4.83	4.44	3.45	4.03

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

..(41)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0.43	0.99
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.39		-0.76	-1.39
Total Depreciation property plant and equipment	1.39		-0.76	-1.39
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0.04	0
Total disposals and retirements, property, plant and equipment	0		0.04	0
Total increase (decrease) in property, plant and equipment	1.39		-0.37	-0.4
Property, plant and equipment at end of period	3.27	1.88	0.8	1.17

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

..(42)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.43	0.99	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.04	0	
Total disposals and retirements, property, plant and equipment		0.04	0	
Total increase (decrease) in property, plant and equipment		0.39	0.99	
Property, plant and equipment at end of period	1.57	4.83	4.44	3.45

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

..(43)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			Leasehold improvements [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.76	1.39		-0.01
Total Depreciation property plant and equipment	0.76	1.39		-0.01
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		
Total increase (decrease) in property, plant and equipment	0.76	1.39		-0.01
Property, plant and equipment at end of period	4.03	3.27	1.88	0.01

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

..(44)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.01			
Total Depreciation property plant and equipment	-0.01			
Total increase (decrease) in property, plant and equipment	-0.01		0	0
Property, plant and equipment at end of period	0.02	0.03	0.05	0.05

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

..(45)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0.01	0.01	
Total Depreciation property plant and equipment		0.01	0.01	
Total increase (decrease) in property, plant and equipment		0.01	0.01	
Property, plant and equipment at end of period	0.05	0.04	0.03	0.02

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

..(46)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.01	-0.01		
Total Depreciation property plant and equipment	-0.01	-0.01		
Total increase (decrease) in property, plant and equipment	-0.01	-0.01		0
Property, plant and equipment at end of period	0.01	0.02	0.03	0.05

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

..(47)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.01	0.01
Total Depreciation property plant and equipment			0.01	0.01
Total increase (decrease) in property, plant and equipment	0		0.01	0.01
Property, plant and equipment at end of period	0.05	0.05	0.04	0.03

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

..(48)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	0.02

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)
Useful lives or depreciation rates, property, plant and equipment	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

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

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

..(3)

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

Classes of property, plant and equipment [Axis]	Office building [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)
Useful lives or depreciation rates, property, plant and equipment	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)
Useful lives or depreciation rates, property, plant and equipment	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)
Useful lives or depreciation rates, property, plant and equipment	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)
Useful lives or depreciation rates, property, plant and equipment	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)
Useful lives or depreciation rates, property, plant and equipment	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(8)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)
Useful lives or depreciation rates, property, plant and equipment	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(9)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)
Useful lives or depreciation rates, property, plant and equipment	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(10)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)	written down value method (WDV)
Useful lives or depreciation rates, property, plant and equipment	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(11)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	written down value method (WDV)	written down value method (WDV)
Useful lives or depreciation rates, property, plant and equipment	As per the useful life prescribed in Schedule II to the Companies Act, 2013	As per the useful life prescribed in Schedule II to the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No

[612100] Notes - Impairment of assets

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

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

[400700] Notes - Investment property

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill	0	0		0
Impairment loss recognised in profit or loss, goodwill	0	0		
Disposals and retirements, Goodwill [Abstract]				
Disposals, goodwill	0	0		0
Total disposals and retirements, goodwill	0	0		0
Total increase (decrease) in goodwill	0	0		0
Goodwill at end of period	0	0	0	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]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill	0			
Impairment loss recognised in profit or loss, goodwill			0	0
Disposals and retirements, Goodwill [Abstract]				
Disposals, goodwill	0		0	0
Total disposals and retirements, goodwill	0		0	0
Total increase (decrease) in goodwill	0		0	0
Goodwill at end of period	0	0	0	0

Disclosure of reconciliation of changes in goodwill [Table]

..(3)

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]
	31/03/2019
Disclosure of reconciliation of changes in goodwill [Abstract]	
Disclosure of reconciliation of changes in goodwill [Line items]	
Goodwill at end of period	0

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of goodwill [TextBlock]			
Disclosure of reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Acquisitions through business combinations, goodwill	0	0	
Impairment loss recognised in profit or loss, goodwill	0	0	
Disposals and retirements, Goodwill [Abstract]			
Disposals, goodwill	0	0	
Total disposals and retirements, goodwill	0	0	
Total increase (decrease) in goodwill	0	0	
Goodwill at end of period	0	0	0

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	straight line basis	straight line basis	straight line basis	straight line basis
Useful lives or amortisation rates, other intangible assets	4-5 years.	4-5 years.	4-5 years.	4-5 years.
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	straight line basis	straight line basis
Useful lives or amortisation rates, other intangible assets	4-5 years.	4-5 years.
Whether other intangible assets are stated at revalued amount	No	No

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.55	0.26		0.55
Amortisation other intangible assets	-0.15	-0.12		
Total increase (decrease) in Other intangible assets	0.4	0.14		0.55
Other intangible assets at end of period	0.73	0.33	0.19	1.02

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.26			
Amortisation other intangible assets			0.15	0.12
Total increase (decrease) in Other intangible assets	0.26		0.15	0.12
Other intangible assets at end of period	0.47	0.21	0.29	0.14

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.55	0.26	
Amortisation other intangible assets		-0.15	-0.12	
Total increase (decrease) in Other intangible assets		0.4	0.14	
Other intangible assets at end of period	0.02	0.73	0.33	0.19

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.55	0.26		
Amortisation other intangible assets				0.15
Total increase (decrease) in Other intangible assets	0.55	0.26		0.15
Other intangible assets at end of period	1.02	0.47	0.21	0.29

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0.55	0.26
Amortisation other intangible assets	0.12		-0.15	-0.12
Total increase (decrease) in Other intangible assets	0.12		0.4	0.14
Other intangible assets at end of period	0.14	0.02	0.73	0.33

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.55	0.26	
Total increase (decrease) in Other intangible assets		0.55	0.26	
Other intangible assets at end of period	0.19	1.02	0.47	0.21

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]		
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]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	0.15	0.12	
Total increase (decrease) in Other intangible assets	0.15	0.12	
Other intangible assets at end of period	0.29	0.14	0.02

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

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

[401000] Notes - Biological assets other than bearer plants

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

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

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

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	364.83	311.92
Financial liabilities, at fair value	0	0

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	848.21	949.84	848.21	949.84
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	All financial assets	All financial assets	All financial assets	All financial assets

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3.07	1.15	3.07	1.15
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Non-current Assets - Loans	Non-current Assets - Loans	Non-current Assets - Loans	Non-current Assets - Loans

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	845.14	948.69	845.14	948.69
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Current Assets - Loans, Trade Receivables, Cash and cash equivalents, other bank balances	Current Assets - Loans, Trade Receivables, Cash and cash equivalents, other bank balances	Current Assets - Loans, Trade Receivables, Cash and cash equivalents, other bank balances	Current Assets - Loans, Trade Receivables, Cash and cash equivalents, other bank balances

Disclosure of maturity analysis for financial assets held for managing liquidity risk [Table]

..(1)

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

Maturity [Axis]	Not later than one year [Member]	Later than three months and not later than one year [Member]	Later than six months and not later than one year [Member]	Later than one year [Member]
	31/03/2020	31/03/2020	31/03/2020	31/03/2020
Disclosure of maturity analysis for financial assets held for managing liquidity risk [Abstract]				
Disclosure of maturity analysis for financial assets held for managing liquidity risk [Line items]				
Financial assets held for managing liquidity risk	307.59	307.59	307.59	3.54

Disclosure of maturity analysis for financial assets held for managing liquidity risk [Table]

..(2)

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

Maturity [Axis]	Later than one year and not later than five years [Member]	Later than one year and not later than three years [Member]	Later than two years and not later than three years [Member]	Later than three years and not later than five years [Member]
	31/03/2020	31/03/2020	31/03/2020	31/03/2020
Disclosure of maturity analysis for financial assets held for managing liquidity risk [Abstract]				
Disclosure of maturity analysis for financial assets held for managing liquidity risk [Line items]				
Financial assets held for managing liquidity risk	3.54	3.54	3.54	0

Disclosure of maturity analysis for financial assets held for managing liquidity risk [Table]

..(3)

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

Maturity [Axis]	Later than four years and not later than five years [Member]
	31/03/2020
Disclosure of maturity analysis for financial assets held for managing liquidity risk [Abstract]	
Disclosure of maturity analysis for financial assets held for managing liquidity risk [Line items]	
Financial assets held for managing liquidity risk	0

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

	01/04/2020 to 31/03/2021
Disclosure of financial instruments [TextBlock]	Textual information (24) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
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 how entity manages liquidity risk [TextBlock]	
Disclosure of maturity analysis for financial assets held for managing liquidity risk [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

Textual information (24)

Disclosure of financial instruments [Text Block]

44. Financial instruments								
1. Capital management								
For the purpose of the Company's capital management, capital includes issued equity capital, securities premium and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company's capital management is to maximise the shareholder value.								
The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, interest bearing loans and borrowings, less cash and cash equivalents.								
Gearing ratio as of 31 March 2021 and 31 March 2020 is as follows:								
		As at 31 March 2021	As at 31 March 2020					
Borrowings (note 12)		269.01	195.27					
Less: Cash and cash equivalents		11.99	7.77					
Net Debt (A)		257.03	187.50					
Equity		593.39	822.19					
Capital and net debt (B)		850.42	1009.68					
Gearing ratio (A / B)		30%	19%					
In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings that define capital structure requirements. Breaches in meeting the financial covenants would permit the bank to immediately call loans and borrowings. There have been no breaches in the								

financial covenants of any interest-bearing loans and borrowing in the current period.								
No changes were made in the objectives, policies or processes for managing capital during the years ended 31 March 2021, 31 March 2020 and 31 March 2019.								
2. Financial instruments by categories								
The criteria for recognition of financial instruments is explained in significant accounting policies note 3								
Particulars	As at 31 March 2021		As at 31 March 2020					
	Amortised cost	FVTPL	Amortised cost	FVTPL				
Financial assets								
Non-current Assets								
Loans	3.07	0.00	1.15	0.00				
Current Assets								
Loans	0.00	0.00	0.00	0.00				
Trade Receivables	833.15	0.00	940.92	0.00				
Cash and cash equivalents	11.99	0.00	7.77	0.00				
Other bank balances	0.00	0.00	0.00	0.00				
Financial liabilities								
Non-current liabilities								
Borrowings	0.00	0.00	0.00	0.00				
Lease liabilities	14.96	0.00	2.55	0.00				
Other non-current financial liabilities	0.00	0.00	0.00	0.00				
Current Liabilities								
Borrowings	269.01	0.00	195.27	0.00				
Lease liabilities	6.13		7.69					
Trade Payables	69.61	0.00	102.58	0.00				
Other financial liabilities	5.13	0.00	3.83	0.00				
3. Financial Risk Management Framework								
The Company's principal financial								

liabilities comprise borrowings, trade and other payables and financial guarantee contracts. The main purpose of these financial liabilities is to finance the Company's operations and to provide guarantees to support its operations. The Company's principal financial assets include loans, trade receivables, cash and cash equivalents and other bank balances that derive directly from its operations. The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and market risk. In order to manage the aforementioned risks, the Company operates a risk management policy and a program that performs close monitoring of and responding to each risk factors. It is the Company's policy that no trading in derivatives for speculative purposes may be undertaken. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarised below.								
CREDIT RISK								
(i) Credit risk management								
Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty default on its obligations. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks. For other financial assets (including cash and short-term deposits), the Company minimise credit risk by dealing exclusively with high credit rating counterparties. The Company's objective is to seek continual revenue growth while minimising losses incurred due to increased credit risk exposure. The Company trades only with recognised and creditworthy third parties. In addition, receivable balances are monitored on an ongoing basis with the result that the Company's exposure to bad debts is not significant.								
Trade receivables								
Trade receivables consist of a large number of customers, spread across diverse geographical areas. Ongoing credit evaluation is performed on the financial condition of accounts receivable, and where appropriate, credit guarantee insurance cover is purchased. For disclosures related to expected credit loss. Refer note-11 Trade receivables								
The ageing analysis of trade receivables as of the reporting date is as follows:								

Trade receivables as at		As at March 31, 2021		As at March 31, 2020				
	Less than 180 days months	More than 180 days	Total	Less than 180 days months	More than 180 days	Total		
Gross carrying amount	504.87	691.00	1195.86	801.22	261.75	1062.97		
ECL	56.74	305.97	362.71	47.67	76.24	123.91		
Net carrying amount	448.13	385.02	833.15	753.54	185.52	939.06		
Reconciliation of loss allowance provision for Trade Receivables								
Particulars			Amount in INR					
			March 31, 2021	March 31, 2020				
Balance as at beginning of the year			123.91	18.63				
Impairment losses recognised in the year based on lifetime expected credit losses								
- On receivables originated in the year			0.00	0.00				
- Other receivables								
Impairment losses recognised in the year based on 12 month expected credit losses								
On receivables originated in the year			238.80	105.28				
Balance at end of the year			362.71	123.91				
Cash and cash equivalents, bank deposits The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-agencies.								
Financial guarantee								
Company has not such exposure on any guarantee.								
LIQUIDITY RISK								
(i) Liquidity risk management								
Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are								

settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. 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 Company's short-term, medium-term and long-term funding and liquidity management requirements. The Company manages liquidity risk by maintaining adequate reserves, banking facilities and reserve

borrowing facilities, by continuously monitoring forecast and actual cash flows.								
(ii) Analysis of financial instruments by remaining contractual maturities								
The table below summarises the maturity profile of the Company's financial liabilities at the end of the reporting period based on contractual undiscounted repayment obligations.								
Particulars	Wednesday, March 31, 2021				Tuesday, March 31, 2020			
	Less than 1 Year	1-3 Years	3 Years to 5 Years	5 years and above	Less than 1 Year	1-3 Years	3 Years to 5 Years	5 years and above
	INR	INR	INR	INR	INR	INR	INR	INR
Financial liabilities								
Borrowings	269.01	0.00	0.00	0.00	195.27	0.00	0.00	0.00
Lease liabilities	6.00	9.67	8.63	0.00	7.69	2.55	0.00	0.00
Financial guarantee liability								
Trade payables	69.61				102.58			
Employee related payables	1.20				1.97			
Other current financial liabilities	3.93				1.86			
Total undiscounted financial liabilities	349.75	9.67	8.63	0.00	309.36	2.55	0.00	0.00
The amounts included above for financial guarantee contracts are the maximum amounts the Company could be forced to settle under the arrangement for the full guaranteed amount if that amount is claimed by the counterparty to the guarantee. Based on expectations at the end of the reporting period, the Company considers that it is more likely than not that such an amount will not be payable under the arrangement.								
MARKET RISK								
Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk such as equity price risk and commodity price risk.								
Currency Risk								
The Company does not undertake transactions denominated in foreign currencies therefore exposures to								

exchange rate fluctuations does not arise.								
Interest rate risk								
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's short-term debt obligations with floating interest rates.								

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-112.44	-533.55
Net cash flows from (used in) operating activities	-112.44	-533.55
Net cash flows from (used in) investing activities, continuing operations	-3.13	9.66
Net cash flows from (used in) investing activities	-3.13	9.66
Net cash flows from (used in) financing activities, continuing operations	119.79	529.69
Net cash flows from (used in) financing activities	119.79	529.69

[400100] Notes - Equity share capital

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity Shares	Equity Shares	Equity Share	Equity Share
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Share	Equity Share
Name of shareholder			TATA 1MG TECHNOLOGIES PRIVATE LIMITED	TATA 1MG TECHNOLOGIES PRIVATE LIMITED
CIN of shareholder			U74140DL2015PTC279229	U74140DL2015PTC279229
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 2,37,57,145	[shares] 2,29,57,145
Percentage of shareholding in company			100.00%	100.00%

Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 2,37,57,146	[shares] 2,37,57,146		[shares] 2,37,57,146
Value of shares authorised	237.57	237.57		237.57
Number of shares issued	[shares] 2,37,57,146	[shares] 2,29,57,146		[shares] 2,37,57,146
Value of shares issued	237.57	229.57		237.57
Number of shares subscribed and fully paid	[shares] 2,37,57,146	[shares] 2,29,57,146		[shares] 2,37,57,146
Value of shares subscribed and fully paid	237.57	229.57		237.57
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 2,37,57,146	[shares] 2,29,57,146		[shares] 2,37,57,146
Total value of shares subscribed	237.57	229.57		237.57
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,37,57,146	[shares] 2,29,57,146		[shares] 2,37,57,146
Value of shares called	237.57	229.57		237.57
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	237.57	229.57		237.57
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] 8,00,000	[shares] 54,10,132		[shares] 8,00,000
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] 8,00,000	[shares] 54,10,132		[shares] 8,00,000

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] 8,00,000	[shares] 54,10,132		[shares] 8,00,000
Number of shares outstanding at end of period	[shares] 2,37,57,146	[shares] 2,29,57,146	[shares] 1,75,47,014	[shares] 2,37,57,146
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	8	54.1		8
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	8	54.1		8
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	8	54.1		8
Equity share capital at end of period	237.57	229.57	175.47	237.57
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] 2,29,57,146	[shares] 2,29,57,145		[shares] 2,29,57,146
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] 2,29,57,146	[shares] 2,29,57,145		[shares] 2,29,57,146
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0

Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Original paid-up value of forfeited shares	0	0		0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		
Share premium for shares to be allotted	0	0		0
Type of share				Equity Shares

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares	
Number of shares authorised	[shares] 2,37,57,146	
Value of shares authorised	237.57	
Number of shares issued	[shares] 2,29,57,146	
Value of shares issued	229.57	
Number of shares subscribed and fully paid	[shares] 2,29,57,146	
Value of shares subscribed and fully paid	229.57	
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] 2,29,57,146	
Total value of shares subscribed	229.57	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 2,29,57,146	
Value of shares called	229.57	
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	
Calls unpaid by officers	0	
Total calls unpaid by directors and officers	0	
Calls unpaid by others	0	
Total calls unpaid	0	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	229.57	
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] 54,10,132	
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] 54,10,132	
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] 54,10,132	
Number of shares outstanding at end of period	[shares] 2,29,57,146	[shares] 1,75,47,014
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	54.1	

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	54.1	
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	54.1	
Equity share capital at end of period	229.57	175.47
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] 2,29,57,145	
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] 2,29,57,145	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Amount 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	
Original paid-up value of forfeited shares	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Share premium for shares to be allotted	0	
Type of share	Equity Shares	

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (25) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	1	1
Nature of security on private placement of equity share	Refer to 'Disclosure of directors' report explanatory statement' [Text Block]	Refer to 'Disclosure of directors' report explanatory statement' [Text Block]
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (25)

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

16	Equity share capital					
Authorised Equity Share Capital						
					31 March 2021 (Mm)	31 March 2020 (Mm)
2,37,57,146 share of par value of Rs. 10/- each					237.57	237.57
					237.57	237.57
Issued Equity Share Capital (subscribed and fully paid up)						
					31 March 2021 (Mm)	31 March 2020 (Mm)
2,37,57,146 share of par value of Rs. 10/- each					237.57	229.57
(During the Previous year 14,28,570 shares were issued at Rs. 70/- (Premium of Rs. 60/-) and 39,81,562 shares were issued at Rs. 100/- (Premium of Rs. 90/-)						
					237.57	229.57
a) Reconciliation of the no. of equity shares outstanding as at the beginning and at the end of reporting period.						
Equity Shares						
		31 March 2021		31 March 2020		
		Number	(Mm)	Number	(Mm)	
At the beginning of the year		22,957,146	229.57	17,547,014	175.47	
Issued during the period		800,000	8.00	5,410,132	54.10	
Outstanding at the end of the year		23,757,146	237.57	22,957,146	229.57	
b) Class and par value of equity shares						
The Company has only one class of equity shares having a par value of Rs. 10 per share. All such equity are held in dematerialised form						
(c) Terms/rights attached to equity shares						
i) Each holder of equity is entitled to one vote per share and is entitled to receive dividends as declared from time to time.						

ii) In the event of Liquidation of the Company, the holder of equity share will be entitled to receive any of the remaining assets of the Company after distribution of the Preferential Payments. However, no such Preferential amounts exist currently. The distribution will be in proportion to the number of equity shares held by the Share Holders.						
(d) Details of shareholders holding more than 5 % shares in the Company						
		31 March 2021		31 March 2020		
		Number	% holding	Number	% holding	
TATA 1MG Technologies Pvt Ltd.(formerly known as 1MG Technologies Pvt Ltd.)		23,757,145	100%	22,957,145	100%	
Vikas Chauhan		1	0%	1	0%	
		23,757,146	100%	22,957,146	100%	
(e) Aggregate number of bonus shares issued during the period of five years immediately preceding the reporting date:						
The Company has not issued shares for a consideration other than cash or bonus shares during the year or any of the 4 years preceding the relevant financial year.						
(f) The Company is the 100% Subsidiary Company of TATA 1MG Technologies Pvt Ltd.(formerly known as 1MG Technologies Pvt Ltd.). The holding Company has changed its name w.e.f August 19, 2021.						

[400300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	31/03/2021	31/03/2020
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	269.01	195.27

[612700] Notes - Income taxes

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	0.21	0
Total current tax expense (income) and adjustments for current tax of prior periods	0.21	0
Total tax expense (income)	0.21	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax expense (income) at applicable tax rate	0.21	0
Total tax expense (income)	0.21	0

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

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

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

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

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

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

[401100] Notes - Subclassification and notes on liabilities and assets**Details of loans [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]	
Classification of loans [Axis]	Security deposits [Member]		Other loans, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	3.07	1.15	0	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	3.07	1.15	0	0
Nature of other loans			Advances to customers	Advances to customers
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	Column1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	8.79	14.83
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	GST receivable	GST receivable
Other current assets, others	8.79	14.83

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	Column1		Column2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	6.13	7.69	3.93	1.86
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease Liabilities	Lease Liabilities	Advances from customer	Advances from customer
Other current financial liabilities, others	6.13	7.69	3.93	1.86

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	Column3	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	1.2	1.97
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Employee related payable	Employee related payable
Other current financial liabilities, others	1.2	1.97

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]	Column1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	14.96	2.55
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease liabilities	Lease liabilities
Other non-current financial liabilities, others	14.96	2.55

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	833.15	940.92	833.15	940.92
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	833.15	940.92	833.15	940.92
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
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Finished goods [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	58.63	145.3	56.64	139.78
Goods in transit	1.99	5.52	1.99	5.52
Mode of valuation	at lower of cost and net realisable value	at lower of cost and net realisable value	at lower of cost and net realisable value	at lower of cost and net realisable value

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	1.29	1.72	0.02	0.08
Provision leave encashment	0.21	0.3	0.04	0.07
Provision pension	0	0	0	0
Provision employee insurance scheme	0	0	0	0
Provision other employee related liabilities	0	0	0	0
Total provisions for employee benefits	1.5	2.02	0.06	0.15
Provision for corporate tax [Abstract]				
Provision for wealth tax	0	0	0	0
Provision for fringe benefit tax	0	0	0	0
Provision for other tax	0	0	0	0
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	0	0	0	0
Provision for statutory liabilities	0	0	0	0
CSR expenditure provision	0	0	0	0
Provision for abandonment cost	0	0	0	0
Other provisions	0	0	0	0
Total provisions	1.5	2.02	0.06	0.15

Details of advances [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Advances given suppliers [Member]		Advances given employees [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	14.05	7.08	0.08	0.12
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	4.01	1.94
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (26) [See below]	
Advances, non-current	0	0
Total other non-current assets	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	11.84	6.76
Total balance with banks	11.84	6.76
Cash on hand	0.15	1.01
Total cash and cash equivalents	11.99	7.77
Bank balance other than cash and cash equivalents	0	0
Total cash and bank balances	11.99	7.77
Balances held with banks to extent held as margin money	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Advances, current	18.14	9.14
Total other current assets	26.93	23.97
Total other non-current financial liabilities	14.96	2.55
Current maturities of long-term debt	0	0
Current maturities of finance lease obligations	0	0
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Retention money payable	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	11.26	11.52
Taxes payable other tax	0.7	0.9
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0.7	0.9
Total other current liabilities	0.7	0.9

Textual information (26)

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

9. Loans			
Particulars		As at 31 March 2021	As at 31 March, 2020
a) Security deposits			
- Unsecured, Considered good		3.07	1.15
b) Advances to customers			
- Unsecured, Considered good		0.00	0.00
Total loans		3.07	1.15
Classification of loans			
Current		0.00	0.00
Non-current		3.07	1.15
Total loans		3.07	1.15
12. Cash and Cash equivalents			
			Ind AS
Particulars		As at 31 March 2021	As at 31 March, 2020
(a) Balances with banks			
(i) On current accounts		11.84	6.76
(b) Cash on hand		0.15	1.01
Total Cash and cash equivalent		11.99	7.77
11. Trade Receivables *			
		As at 31 March 2021	As at 31 March 2020
Trade Receivables			
Unsecured			
Considered good		833.15	817.01
Considered doubtful		362.71	123.91
		1195.86	940.92
Trade receivables -credit impaired		0.00	123.91
Less: Allowances for credit losses**		(362.71)	(123.91)
Total		833.15	940.92
Notes:			
* No trade or other receivable are due from directors or other officers of the Company either severally or jointly with any other person. An amount of INR 0.1 Mn is due from the holding company i.e. TATA 1MG Technologies Private Limited (formerly known as 1MG Technologies Pvt Ltd.)			

<p>**The Company applies the simplified approach to providing for expected credit losses prescribed by Ind AS 109 for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and adjusted for forward-looking information. The expected credit loss allowance is based on the ageing of the days the receivables are due and the rates as given in the provision matrix. There is no change in estimation techniques or significant assumptions during the reporting period.</p>		
10. Inventories		
Particulars	As at 31 March 2021	As at 31 March 2020
Stock in Trade*	61.38	142.74
Less: Provision for Shrinkage**	(4.75)	(2.96)
Goods in transit	1.99	5.52
	58.63	145.30
*Cost method used is weighted average method.		
**The Company has recorded an additional provision for shrinkage over & above with INR 1.78 Mn on the basis average actual shortages booked in previous years.		
14. Current tax assets (net)		
Particulars	As at 31 March 2021	As at 31 March 2020
Advance Tax		
Advance tax , TDS & TCS receivable	0.62	0.23
	0.62	0.23
15. Other current assets		
Particulars	As at 31 March 2021	As at 31 March 2020
Staff Advances		
Salary advance	0.08	0.09
Imprest to staff	0.00	0.03
Other Receivables		
Prepaid expenses	4.01	1.94
Advances to supplier	14.05	7.08
Indirect tax assets		
Sales tax receivable	0.00	0.00
GST receivable	8.79	14.83
	26.93	23.97
18. Borrowings		

Particulars		As at 31 March 2021	As at March 31, 2020
Non-current borrowings			
Term loan			
(i) Loan from corporates		0.00	0.00
(ii) Loan from other		0.00	0.00
Total non-current borrowings		0.00	0.00
Current borrowings			
Loan repayable on demand (from bank)			
(i) ICICI bank		0.00	0.00
(ii) RBL bank*		0.00	195.27
(ii) Kotak Bank**		269.01	0.00
Total current borrowings		269.01	195.27
Total borrowings		269.01	195.27
*The Company has received no due letter dated January 12,2021 towards closure of the working capital facility from RBL Bank.			
**The Company has availed a new working capital facility for an amount of Rs. 400 mn (Cash Credit limit of Rs. 150 mn, Overdraft against fixed deposit of Rs. 250 mn) from Kotak Mahindra Bank against hypothecation of all assets of the Company, current and fixed assets (both present and future). In addition to the hypothecation of assets, a fixed deposit of Rs. 250 mn. (in the name of 1MG Technologies Private Limited) has been marked lien with the Bank. The holding company i.e. 1MG Technologies Private Limited has also given its corporate guarantee for an amount of Rs. 150 mn to Kotak Mahindra Bank for the facility availed by the Company.			
19. Lease Liabilities			
Particulars		As at 31 March 2021	As at 31 March 2020
Non-current			
Lease liabilities		14.96	2.55
Current			
Lease liabilities		6.13	7.69
Total lease liabilities		21.08	10.24
20. Other financial liabilities			

Particulars		As at 31 March 2021	As at 31 March 2020
Other current financial liabilities at amortised cost			
Stale cheques		0.00	0.00
Advances from customer		3.93	1.86
Employee related payable		1.20	1.97
Total other current financial liabilities		5.13	3.83
21. Provisions			
Particulars		As at 31 March 2021	As at 31 March 2020
Non-current			
(a) Provision for employee benefits			
Provision for employee benefit (Gratuity)		1.29	1.72
Provision for leave encashment		0.22	0.30
		1.51	2.02
Current			
(a) Provision for employee benefits			
Provision for employee benefit (Gratuity)		0.02	0.08
Provision for leave encashment		0.04	0.07
(b) Other			
Provision for income tax		0.00	0.00
Rent equalisation reserve		0.00	0.00
		0.06	0.15
	Total	1.57	2.17
22. Trade payable			
Particulars		As at 31 March 2021	As at 31 March 2020
Total outstanding dues of micro enterprises and small enterprises		0.05	0.12
Total outstanding dues of creditors other than micro enterprises and small enterprises		69.56	102.46
		69.61	102.58
Note:			
1. Trade payables are non-interest bearing and are normally settled on 0-30			

[illegible]

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (27) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Claims against company not acknowledged as debt	0	0	
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Other commitments	0	0	
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 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]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Details regarding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	
Net worth of company	593.39	822.19	
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	
Number of shareholders to whom shares are allotted under private placement during period	0	0	

Textual information (27)

Disclosure of additional balance sheet notes explanatory [Text Block]

35. Commitment and contingencies						
(a) Capital commitments and other commitments						
Estimated amount of contracts remaining to be executed as at March 31, 2021 : Rs Nil (March 31, 2020: Rs. Nil)						
36. Contingent liabilities and Guarantees						
(i) Contingent liabilities						
There are no contingent liabilities as on 31st March,2021						
37. Operating Segment						
The Chief operating decision maker (CODM) i.e. the Board of Director reviews the performance of the overall business. As the company has single reporting segment i.e. sale of medicines, the segment wise disclosure requirements of Ind AS 108 on operating segments is not applicable. As the Company's long-lived assets are all located in India and all of the Company's revenues are derived from India, no geographical information is presented.						
Revenue from Major customer :						
There is customer having revenue amounting to 10% or more of Company's total revenue as per the below details:						
Particulars					For the year ended March 31, 2021	
CUREBOAT HEALTHCARE PVT LTD					152.00	
GURU KIRPA MEDICOS					350.97	
38. Current tax and Deferred tax						
No provision for current income tax is required to be made as, on the basis of the Company's computations, there is no taxable income. The Company also carries forward accumulated losses resulting into tax loss carry forward situation. Since, it is not probable that the company will generate future taxable profits; no deferred tax asset has been recognized on unused tax losses. Accordingly, the Company has restricted recognition of deferred tax asset to the extent of deferred tax liability.						
40. Dues to micro and small enterprises as defined under the MSMED Act, 2006						
In term of the requirement of the Micro, Small and Medium Enterprise Development Act, 2006, the Company has continuously sought confirmations. Based on the information available with the Company, there is no principal/interest amount due to micro and small enterprises.						
Particulars					As at March 31, 2021	As at March 31, 2020
The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting year						

- Principal amount due to micro and small enterprises						0.05	0.12
- Interest due on above						Nil	0.00
The amount of interest paid by the buyer in terms of Section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year						Nil	Nil
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006						Nil	Nil
The amount of interest accrued and remaining unpaid at the end of each accounting year						Nil	Nil
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under Section 23 of the MSMED Act 2006						Nil	Nil
Notes:							
The above table is certified by management.							
41. Corporate social responsibility							
The provisions of Section 135 of the Companies Act 2013 relating to corporate social responsibility are not applicable to the Company for the current year.							
42. Social Security 2020 (Code)							
The Code on Social Security 2020 (Code), which received the Presidential Assent on September 28, 2020, subsumes nine laws relating to social security, retirement and employee benefits, including the Employee Provident Fund and Miscellaneous Provisions Act, 1952 and the Payment of Gratuity Act, 1972. The effective date of the Code is yet to be notified. The Company will assess the impact of the Code when it comes into effect and will record related impact thereon.							
43. Going concern							
The Company has incurred losses of INR 311.20 Mn for the year ended March 31, 2021. The Company's ability to continue as going concern is dependent on success of operations and its ability to arrange funding for its business operations. The Company based on projections and subsequent funding is confident of meeting its operating and capital funding requirements of the future. Accordingly, these standalone financial statements have been prepared on a going concern basis.							

[611800] Notes - Revenue

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of revenue [TextBlock]	Textual information (28) [See below]	

Textual information (28)

Disclosure of revenue [Text Block]

Revenue recognition

Sale of goods

Revenue is recognised upon transfer of control of promised goods to customers in an amount that reflects the consideration which the company expects to receive in exchange for those goods.

Revenue from the sale of goods is recognised at the point in time when control is transferred to the customer which is usually on dispatch of goods, based on contracts with the customers.

Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, price concessions, incentives, and returns, if any, as specified in the contracts with the customers. Revenue excludes any taxes or duties collected from customers on behalf of the government such as goods and services tax, etc. Due to the short nature of credit period given to customers, there is no financing component in the contract.

[612400] Notes - Service concession arrangements

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

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

[612000] Notes - Construction contracts

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

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

[612600] Notes - Employee benefits

Disclosure of 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]	Column1		Column2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of defined benefit plans [Abstract]				
Disclosure of defined benefit plans [Line items]				
Description of type of plan	Gratuity	Gratuity	Leave Encashment	Leave Encashment
Surplus (deficit) in plan [Abstract]				
Defined benefit obligation, at present value	1.6	1.8	0.37	-0.37
Plan assets, at fair value	0	0	0	0
Net surplus (deficit) in plan	-1.6	-1.8	-0.37	0.37
Actuarial assumption of discount rates	6.76%	6.76%	6.76%	6.76%
Actuarial assumption of expected rates of salary increases	4.00%	4.00%	4.00%	4.00%

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

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]			
Defined benefit plans categories [Axis]	Column1			Column2
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity	Gratuity		Leave Encashment
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	0.45	0.7		0.13
Interest expense (income), net defined benefit liability (assets)	0.12	0.12		0.03
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	0.38	0.47		0
Total loss (gain) on remeasurement, net defined benefit liability (assets)	0.38	0.47		0
Payments from plan, net defined benefit liability (assets)	0.68	0.15		0.27
Total increase (decrease) in net defined benefit liability (assets)	-0.49	0.2		-0.11
Net defined benefit liability (assets) at end of period	1.31	1.8	1.6	0.26

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

..(2)

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]	Column2	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	Leave Encashment	
Changes in net defined benefit liability (assets) [Abstract]		
Current service cost, net defined benefit liability (assets)	0.23	
Interest expense (income), net defined benefit liability (assets)	0.02	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]		
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	0.2	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	0.2	
Payments from plan, net defined benefit liability (assets)	0	
Total increase (decrease) in net defined benefit liability (assets)	0.05	
Net defined benefit liability (assets) at end of period	0.37	0.32

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of employee benefits [TextBlock]	Textual information (29) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (29)

Disclosure of employee benefits [Text Block]

32	Employee benefit obligations				
(A)	Defined benefit plans				
	Gratuity: Provision for gratuity is determined based on actuarial valuation using projected unit credit method.				
	The company has a defined benefit gratuity plan. Every employee who has completed five years or more of service gets a gratuity on departure at 15 days salary (last drawn salary) for each completed year of service.				
	It's a non funded scheme.				
	Leave encashment: The company provides for leave encashment subject to certain rules. The employees are entitled to accumulate leaves subject to certain limits, for future encashment. The liability is provided based on the number of days of unutilized leaves at each balance sheet date on the basis of an independent actuarial valuation.				
	The following tables summarise the components of net benefit expense recognised in the statement of profit or loss and the funded status and amounts recognised in the balance sheet for the respective plans:				
(i)	Changes in the present value of the defined benefit obligation are as follows:				
	Particulars			Gratuity	Leave Encashment
	Defined benefit obligation as at 1st April 2018			1.18	0.14
	Interest expense			0.09	0.00
	Current service cost			0.65	0.18
	Benefits paid			0.00	0.00
	Actuarial (gain)/ loss			(0.33)	0.00
	Defined benefit obligation as at 1st April 2019			1.60	0.32
	Interest expense			0.12	0.02
	Current service cost			0.70	0.24
	Benefits paid			(0.15)	0.00
	Actuarial (gain)/ loss			(0.47)	(0.20)
	Defined benefit obligation as at 31 March 2020			1.80	0.37
	Interest expense			0.12	0.03
	Current service cost			0.45	0.13
	Benefits paid			(0.68)	(0.27)

	Actuarial (gain)/ loss (Re-measurement)			(0.38)	0.00
	Defined benefit obligation as at 31 March 2021			1.31	0.26
(ii)	The amount to be recognized in the Balance Sheet:				
	Particulars			Gratuity	Leave Encashment
	Present value of obligation			1.60	0.32
	Fair value of plan assets			0.00	0.00
	Net (assets) / liability recognized in balance sheet as provision as at 31 March 2019			1.60	0.32
	Present value of obligation			1.80	0.37
	Fair value of plan assets			0.00	0.00
	Net (assets) / liability recognized in balance sheet as provision as at 31 March 2020			1.80	0.37
	Present value of obligation			1.31	0.26
	Fair value of plan assets			0.00	0.00
	Net (assets) / liability recognized in balance sheet as provision as at 31 March 2021			1.31	0.26
(iii)	Amount recognised in Statement of Profit and Loss:				
	Particulars			Gratuity	Leave Encashment
	Interest Cost			0.09	0.00
	Current service cost			0.65	0.32
	Actuarial (gain)/loss - obligation				0.00
	Expected return on plan asset				0.00
	Amount recognised in Statement of Profit and Loss for year ended 31 March 2019			0.74	0.32
	Interest Cost			0.12	0.02
	Current service cost			0.70	0.24
	Actuarial (gain)/loss - obligation				-0.20
	Expected return on plan asset				0.00
	Amount recognised in Statement of Profit and Loss for year ended 31 March 2020			0.82	0.06
	Interest Cost			0.45	0.03
	Current service cost			0.12	0.13
	Actuarial (gain)/loss - obligation				0.00
	Expected return on plan asset				0.00
	Amount recognised in Statement of Profit and Loss for year ended 31 March 2021			0.57	0.15

(iv)	Amount recognised in Other Comprehensive Income:				
	Particulars			Gratuity	Leave Encashment
	Actuarial (gain)/ loss on obligations			0.33	0.00
	Actuarial (gain)/ loss on plan assets			0.00	0.00
	Amount recognised in Other comprehensive income for year ended 31 March 2019			0.33	0.00
	Actuarial (gain)/ loss on obligations			0.47	0.20
	Actuarial (gain)/ loss on plan assets			0.00	0.00
	Amount recognised in Other comprehensive income for year ended 31 March 2020			0.47	0.20
	Actuarial (gain)/ loss on obligations			0.38	0.00
	Actuarial (gain)/ loss on plan assets			0.00	0.00
	Amount recognised in Other comprehensive income for year ended 31 March 2021			0.38	0.00
(v)	Changes in the fair value of plan assets are as follows:				
	Particulars			Gratuity Funded	Leave Encashment
	Fair value of plan assets as at 1st April 2018			0.00	Nil
	Expected return on plan assets			0.00	Nil
	Contributions			0.00	Nil
	Benefits Paid			0.00	Nil
	Actuarial gain/(loss)			0.00	Nil
	Fair value of plan assets as at 1st April 2019			0.00	Nil
	Expected return on plan assets			0.00	Nil
	Contributions			0.00	Nil
	Benefits Paid			0.00	Nil
	Actuarial gain/(loss)			0.00	Nil
	Fair value of plan assets as at 31 March 2020			0.00	Nil
	Expected return on plan assets			0.00	Nil
	Contributions			0.00	Nil
	Benefits Paid			0.00	Nil
	Actuarial gain/(loss)			0.00	Nil
	Fair value of plan assets as at 31 March 2021			0.00	0.00
(vi)	The major categories of plan assets as a percentage of the fair value of total plan assets are as follows:				
	Particulars			31st March,	31st March,

				2021	2020
	Investment details			Gratuity	Gratuity
	Investment			0.00	0.00
(vii)	The principal assumptions used in determining gratuity & leave encashment obligations for the company's plans are shown below:				
	Gratuity & leave encashment				
	Particulars			31st March, 2021	31st March, 2020
	Discount rate (%)			6.76	6.76
	Salary growth rate (%)			4.00	4.00
(viii)	Sensitivity analysis:				
	Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate and expected salary increase rate. Effect of change in mortality rate is negligible.				
	Please note that the sensitivity analysis presented below may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumption would occur in isolation of one another as some of the assumptions may be correlated. The results of sensitivity analysis are given below:				
	Particulars	31st March, 2021		31st March, 2020	
		Gratuity	Leave Encashment	Gratuity	Leave Encashment
	Liability with 0.50% increase in discount rate	(0.08)	(0.02)	(0.09)	(0.02)
	Liability with 0.50% decrease in discount rate	0.09	0.02	0.10	0.02
	Liability with 0.50% increase in salary growth rate	0.09	0.02	0.11	0.02
	Liability with 0.50% decrease in salary growth rate	(0.08)	(0.02)	(0.10)	(0.02)
(ix)	Risk exposure:				
	Through its defined benefit plans, the company is exposed to a number of risks, the most significant of which are detailed below :				
	Investment risk :				
	If future investment returns on assets are lower than assumed in valuation, the scheme's assets will be lower, and the funding level higher than expected.				
	Changes in bond yields :				
	A decrease in yields will increase plan liabilities, although this will be partially offset by an increase in the value of the plans' bond holdings.				
	Longevity risk :				

	If improvements in life expectancy are greater than assumed, the cost of benefits will increase. This will mean the funding level will be higher than expected.				
	Inflation risk :				
	Rising salaries will often result in higher future defined benefit payments resulting in a higher present value of liabilities especially unexpected salary increases provided at managements discretion may lead to uncertainties in estimating this risk.				
(x)	Maturity Analysis of defined benefit obligation				
	Particulars			31st March, 2021	31st March, 2020
	0-1 Year			0.02	0.08
	1-2 Year			0.29	0.40
	2-3 Year			0.02	0.08
	3-4 Year			0.03	0.03
	4-5 Year			0.03	0.04
	5 Year Onwards			0.91	1.17
(B)	Defined contribution plans				
	The Company has certain defined contribution plans for the benefit of the employees.				
	The obligation of the Company is limited to the amount contributed and it has no further contractual nor any constructive obligation.				
	The expense recognised during the year towards defined contribution plans is:				
	Particulars			31st March, 2021	31st March, 2020
	Employer`s contribution to provident fund			1.99	3.04
	Employer`s contribution to ESI			0.47	0.87
	Total			2.45	3.91

[612800] Notes - Borrowing costs

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

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

[700100] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

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

Key managerial personnels and directors [Axis]	Director1	Director2	KMP
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	TANMAY SAKSENA	VARUN MIMANI	SAAKSHI MANCHANDA
Director identification number of key managerial personnel or director	03623581	08798134	
Permanent account number of key managerial personnel or director	AZDPS2540K		BRSPM3027P
Date of birth of key managerial personnel or director	13/07/1979	16/07/1986	
Designation of key managerial personnel or director	Director	Director	Company Secretary
Qualification of key managerial personnel or director	IIT Graduate	Post Graduate	Company Secretary
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	0	0	0
Perquisites key managerial personnel or director	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Sitting fees key managerial personnel or director	0	0	0
Stock option key managerial personnel or director	0	0	0
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission key managerial personnel or director	0	0	0
Other compensation key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0
Ceiling as per act key managerial personnel or director remuneration	0	0	0

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

	01/04/2020 to 31/03/2021
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]	Refer to MGT 9

[612200] Notes - Leases**Disclosure of recognised finance lease as assets by lessee [Table] ..(1)**

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

Classes of assets [Axis]	Property, plant and equipment [Member]			
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of recognised finance lease as assets by lessee [Abstract]				
Disclosure of recognised finance lease as assets by lessee [Line items]				
Recognised finance lease as assets	18.51	8.08	8.08	(A) 15.23
Nature of other assets	right-of-use assets	right-of-use assets	right-of-use assets	right-of-use assets

Footnotes

(A) Summation of As at April 01, 2019 = 12.38 and Addition during the year = 2.85

Disclosure of recognised finance lease as assets by lessee [Table]

..(2)

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

Classes of assets [Axis]	Property, plant and equipment [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of recognised finance lease as assets by lessee [Abstract]		
Disclosure of recognised finance lease as assets by lessee [Line items]		
Recognised finance lease as assets	(A) -10.43	7.15
Nature of other assets	right-of-use assets	right-of-use assets

Footnotes

(A) Summation of addition during the year 16.30 and depreciation expenses 5.88

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of leases [TextBlock]	Textual information (30) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (30)

Disclosure of leases [Text Block]

39. Leases						
Company as lessee						
The Company has taken office premises on lease. The lease has been entered for a period ranging from one to nine years with renewal option. The Company has the option, under some of its lease, to renew the lease for an additional years on a mutual consent basis.						
Set out below are the carrying amounts of right-of-use assets recognised and the movements during the period:						
	Particulars	March 31, 2021	March 31, 2020			
	As at April 01, 2020	8.09	12.38			
	Addition during the year	16.30	2.85			
	Depreciation expense	5.88	7.15			
	As at March 31, 2021	18.51	8.09			
Set out below are the carrying amounts of lease liabilities and the movements during the period:						
	Particulars	March 31, 2021	March 31, 2020			
	As at April 01, 2020	10.24	13.02			
	Addition during the year	15.89	2.85			
	Accretion of interest	1.97	1.54			
	Payments during the year	7.01	7.18			
	As at March 31, 2021	21.08	10.24			
	Current	6.13	7.69			
	Non-current	14.96	2.55			

The following are the amounts recognised in profit or loss:						
	Particulars	March 31, 2021	March 31, 2020			
	Depreciation expense of right-of-use assets	5.88	7.15			
	Interest expense on lease liabilities	1.97	1.54			
	Expenses relating to short term leases (included in other expenses)	0.00	0.00			
	Expenses relating to low value assets (included in other expenses)	0.00	0.00			
The company has elected not to apply the requirements of Ind AS 116 Leases to short-term leases of all assets that have a lease term of 12 months or less, Inter-Group leases and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognised as an expense on a straight-line basis over the lease term.						

[612300] Notes - Transactions involving legal form of lease

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

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

[612900] Notes - Insurance contracts

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

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

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

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

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

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (31) [See below]	
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	1,526.71	2,680.75
Revenue from sale of services	0	0
Other operating revenues	0	0
Other operating revenues	0	0
Total revenue from operations other than finance company	1,526.71	2,680.75
Total revenue from operations	1,526.71	2,680.75
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Total other operating revenues	0	0
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	0	0
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Interest on other non-current investments	0.09	0.07
Total interest income on non-current investments	0.09	0.07
Total interest income	0.09	0.07
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	6.5	1.39
Total other non-operating income	6.5	1.39
Total other income	6.59	1.46
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense current loans [Abstract]		
Interest expense current loans, others	0	0.57
Total interest expense current loans	0	0.57
Interest lease financing	1.97	1.54
Other interest charges	25.87	16.83
Total interest expense	27.84	18.94
Other borrowing costs	3.45	4.44
Total finance costs	31.29	23.38
Employee benefit expense [Abstract]		
Salaries and wages	30.29	44.92
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Other benefits to directors	0	0
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	2.46	3.91
Total contribution to provident and other funds	2.46	3.91
Employee medical insurance expenses	0.3	0.28
Leave encashment expenses	0.15	0.45
Gratuity	0.57	0.82
Staff welfare expense	0.47	1.15

Other employee related expenses	(A) 1.29	(B) 1.98
Total employee benefit expense	35.53	53.51
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	9.19	11.32
Amortisation expense	0.15	0.12
Total depreciation, depletion and amortisation expense	9.34	11.44
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	2.79	3.85
Rent	2.07	0.07
Repairs to building	0.18	0.18
Repairs to machinery	0	0
Insurance	0.55	0.83
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	0.43	0.13
Total rates and taxes excluding taxes on income	0.43	0.13
Telephone postage	1.28	2.13
Printing stationery	0.72	1.54
Travelling conveyance	0.68	1.07
Legal professional charges	3.38	1.32
Safety security expenses	2.22	2.85
Directors sitting fees	0	0
Registration filing fees	0.01	0.77
Bank charges	0.3	0.94
Advertising promotional expenses	(C) 0.28	(D) 0.19
Commission paid other selling agents	0.5	0.01
Secondary packing expenses	1.84	3.91
Cost repairs maintenance other assets	1.44	1.24
Cost transportation [Abstract]		
Cost freight	6.53	7.49
Cost loading and unloading	0.09	0.36
Cost other transporting	0.91	0.1
Total cost transportation	7.53	7.95
Cost royalty	0.18	0.08
Net provisions charged [Abstract]		
Provision warranty claims created	6.36	12.73
Other provisions created	(E) 242.8	(F) 98.79
Total net provisions charged	249.16	111.52
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	0.17	0.14
Payment for taxation matters	0.08	0.07
Payment for other services	0	0
Total payments to auditor	0.25	0.21
CSR expenditure	0	0
Miscellaneous expenses	20.47	39.19
Total other expenses	296.26	179.98
Current tax [Abstract]		
Current tax pertaining to current year	0.21	0
Total current tax	0.21	0

Footnotes

(A) Summation of Bonus and LWF

(B) Summation of Bonus and LWF

(C) Summation of Advertisement & Marketing Expenses and Sales promotion

(D) Summation of Advertisement & Marketing Expenses and Sales promotion

(E) Summation of Provision For bad debts and Provision For inventory shrinkage

(F) Summation of Provision For bad debts and Provision For inventory shrinkage

Textual information (31)

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

25. Revenue from operations		
Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
Sale of medicines	1526.71	2680.75
Total revenue from contracts with customers	1526.71	2680.75
Timing of revenue recognition		
Goods transferred at a point in time	1526.71	2680.75
Total revenue from contracts with customers	1526.71	2680.75
The Company collects Goods and Service Tax (GST) on behalf of the Government and hence, GST is not included in Revenue from operations.		
26. Other income		
		Ind AS
Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
(a) Interest income		
- Interest income on FD	0.00	0.00
- Interest income on security deposits	0.09	0.07
(b) Other non-operating income		
- Miscellaneous income*	6.50	1.39
	6.59	1.46
*This contains income generated primarily from Delivery charges & Data Handling arrangements with third parties.		
27. Cost of traded goods		
		Ind AS
Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
Inventory at the beginning of the year	145.59	189.64
Purchases of medicines	1388.05	2527.63
	1533.64	2717.27
Less: inventory at the end of the year	61.38	148.26
	1472.25	2569.01
28. Employee benefits expenses		

			Ind AS
Particulars		For the year ended 31 March 2021	For the year ended 31 March 2020
Salaries and wages		30.29	44.92
Employers contribution to ESI		0.47	0.87
Employers contribution to PF		1.99	3.04
Staff insurance		0.30	0.28
Bonus		1.22	1.96
Staff welfare expense		0.47	1.15
Gratuity		0.57	0.82
Leave encashment		0.15	0.45
Stipend to Interns		0.06	0.00
Full & Final		0.00	0.00
LWF		0.01	0.03
		35.53	53.51
29. Depreciation and amortisation expenses			
			Ind AS
Particulars		For the year ended 31 March 2021	For the year ended 31 March 2020
Depreciation on property, plant and equipment		3.31	4.17
Amortization on intangible assets		0.15	0.12
Amortization of right of use assets		5.88	7.15
		9.34	11.44
30. Finance costs			
			Ind AS
Particulars		For the year ended 31 March 2021	For the year ended 31 March 2020
Interest on WCDL		25.87	16.83
Interest on unsecured loan		0.00	0.57
WCDL arrangement charges		3.46	4.43
Interest on lease obligations		1.97	1.54
		31.29	23.38
31a. Fulfilment Expense			
			Ind AS
		For the year	For the year

Particulars		ended 31 March 2021	ended 31 March 2020
Freight outward		6.53	7.49
Packing & consumables		1.84	3.91
		8.37	11.39
31b. Other expenses			
			Ind AS
Particulars		For the year ended 31 March 2021	For the year ended 31 March 2020
Advertisement & Marketing Expenses		0.22	0.18
Bad debts written off		0.00	0.00
Bank charges		0.30	0.94
Biomedical waste		0.05	0.14
Brokerage & commission		0.50	0.01
Conveyance expenses		0.68	1.07
Donation		0.00	0.00
Fixed Assets written off		0.00	0.00
Insurance		0.55	0.83
Interest on income tax		0.00	0.00
Office expenses		1.21	0.98
Outsource manpower expenses		17.46	38.07
Payment to Auditor:			
Audit fees		0.17	0.14
Tax audit fees		0.08	0.07
Other services		0.00	0.00
Power & fuel		2.79	3.85
Pickup & delivery		0.09	0.36
Pick & Drop_staff		0.91	0.10
Postage & courier		0.17	0.17
Bad & Doubtful Debts		240.62	105.28
Expiry Claim		6.36	12.73
Inventory Shrinkage		2.18	(6.49)
Printing & stationery		0.72	1.54
Rent Paid		1.96	0.00
Rent Equilization A/C		(0.01)	0.00
Rent of Equipment		0.12	0.07

Rates & Taxes	0.43	0.13
ROC fees-expense for increase in share capital	0.01	0.77
Royalty Paid to 1Mg	0.18	0.08
Repair & maintenance	1.44	1.24
Repair & maintenance Building	0.18	0.18
Security charges	2.22	2.85
Sales tax receivable written off	0.00	0.00
Sales promotion	0.06	0.01
Short & excess	(0.01)	0.00
Telephone & Internet expenses	1.11	1.96
Legal & Professional Fees	3.38	1.32
Corporate Gurantee Fee	0.81	0.00
Covid-19 Expenses	0.91	0.00
Misc Expenses	0.05	0.02
	287.89	168.59

[613200] Notes - Cash flow statement

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	11.99	7.77	1.97
Cash and cash equivalents	11.99	7.77	
Income taxes paid (refund), classified as operating activities	0.4	-0.69	
Total income taxes paid (refund)	0.4	-0.69	

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of stock-in-trade	84.2	41.38
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	84.2	41.38
Domestic sale manufactured goods	0	0
Domestic sale traded goods	1,526.71	2,680.75
Total domestic turnover goods, gross	1,526.71	2,680.75
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	1,526.71	2,680.75
Domestic revenue services	0	0
Export revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of fair value measurement [TextBlock]	Textual information (32) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

Textual information (32)

Disclosure of fair value measurement [Text Block]

45.	Fair Value
	Recent pronouncements
	On March 24, 2021, the Ministry of Corporate Affairs ("MCA") through a notification, amended Schedule III of the Companies Act, 2013. The amendments revise Division I, II and III of Schedule III and are applicable from April 1, 2021. Key amendments relating to Division II which relate to companies whose financial statements are required to comply with Companies (Indian Accounting Standards) Rules 2015 are:
	Balance Sheet:
1	Lease liabilities should be separately disclosed under the head 'financial liabilities', duly distinguished as current or non-current.
2	Certain additional disclosures in the statement of changes in equity such as changes in equity share capital due to prior period errors and restated balances at the beginning of the current reporting period.
3	Specified format for disclosure of shareholding of promoters.
4	Specified format for ageing schedule of trade receivables, trade payables, capital work-in-progress and intangible asset under development.
5	If a company has not used funds for the specific purpose for which it was borrowed from banks and financial institutions, then disclosure of details of where it has been used.
6	Specific disclosure under 'additional regulatory requirement' such as compliance with approved schemes of arrangements, compliance with number of layers of companies, title deeds of immovable property not held in name of company, loans and advances to promoters, directors, key managerial personnel (KMP) and related parties, details of benami property held etc.
	Statement of profit and loss:
1	Additional disclosures relating to Corporate Social Responsibility (CSR), undisclosed income and crypto or virtual currency specified under the head 'additional information' in the notes forming part of the standalone financial statements.
	The amendments are extensive and the Company will evaluate the same to give effect to them as required by law.
	(i) 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 consists of the following three levels:
	- Level 1 - Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
	- Level 2 - Inputs are 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 are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.
	The cost of unquoted investments included in Level 3 of fair value hierarchy approximate their fair value because there is a wide range of possible fair value measurements and the cost represents estimate of fair value within that range.
	Business Transfer Agreement

"Pursuant to the Business Transfer Agreement dated May 11, 2021, the parent company Tata 1MG Technologies Pvt Ltd. (formerly known as 1MG Technologies Pvt Ltd.) has transferred its marketplace business to its subsidiary company Tata 1MG Healthcare Solutions Pvt Ltd. with the purchase consideration of INR 40Mn.

[613300] Notes - Operating segments

Disclosure of major customers [Table]

..(1)

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

Major customers [Axis]	A1 01/04/2020 to 31/03/2021	A2 01/04/2020 to 31/03/2021
Revenue from external customers	152	350.97
Revenue from external customers	152	350.97
Disclosure of major customers [Abstract]		
Disclosure of major customers [Line items]		
Name of major customers	Cureboat Healthcare Private Limited	Guru Kripa Medicos
Revenue from external customers	152	350.97
Percentage of entity's revenue	9.96%	22.99%

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of products and services [TextBlock]		
Disclosure of geographical areas [TextBlock]		
Disclosure of major customers [TextBlock]		
Whether there are any major customers	Yes	No

[610700] Notes - Business combinations

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

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

..(1)

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

Categories of related parties [Axis]	Parent [Member]	
Related party [Axis]	RP1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	TATA 1MG TECHNOLOGIES PRIVATE LIMITED	TATA 1MG TECHNOLOGIES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	U74140DL2015PTC279229	U74140DL2015PTC279229
Description of nature of transactions with related party	Interest Paid, Royalty paid, Amount to be received	Interest Paid, Royalty paid, Amount to be received
Description of nature of related party relationship	Holding company	Holding company
Related party transactions [Abstract]		
Provision of guarantees or collateral by entity related party transactions	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of related party [TextBlock]	Textual information (33) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (33)

Disclosure of related party [Text Block]

33	A.	Related Party Disclosures						
		In accordance with the requirements of Indian Accounting Standard (Ind AS) - 24 'Related Party Disclosures' the names of the related parties where control exists/ able to exercise significant influence along with the aggregate transactions and year end balance with them as identified by the management in the ordinary course of business and on arms' length basis are given below:						
	(a)	Holding Company:						
		TATA 1MG Technologies Private Limited (formerly known as 1MG Technologies Pvt Ltd.)						
	(b)	Key Management Personnel (KMP):						
		Mr. Sanjiv Gupta				Director		
						(resigned w.e.f 20th July, 2020)		
		Mr. Tanmay Saksena				Director		
		Mr. Varun Mimani				Director		
						(joined w.e.f 20th July, 2020)		
		Mr. Gaurav Agarwal				Additional Director)		
						(joined w.e.f 28th Jun, 2021)		
						Director		
						(joined w.e.f 3rd Aug, 2021)		
		Ms. Saakshi Manchanda				Company Secretary		
	(c)	Enterprises over which KMP/ relatives of KMP have significant influence :-						

		LFS Healthcare Private Limited				Company in which a director of the company is a director		
	B.							
		The transactions with related parties during the year and their outstanding balances are as follows:						
		Particulars	As at 31st March 2021			As at 31st March 2020		
			Key Management Personnel	Relative of Key Management Personnel	Others	Key Management Personnel	Relative of Key Management Personnel	Others
		Advances Paid	NIL	NIL	NIL	NIL	NIL	NIL
		Remuneration Paid	NIL	NIL	NIL	NIL	NIL	NIL
		Purchase	NIL	NIL	NIL	NIL	NIL	NIL
		Sales made to TATA 1MG Technologies Private Limited (formerly known as 1MG Technologies Pvt Ltd.)*	NIL	NIL	1.04	NIL	NIL	0.18
		Rent Paid to TATA 1MG Technologies Private Limited (formerly known as 1MG Technologies Pvt Ltd.) (Holding co.)	NIL	NIL	0.96	NIL	NIL	NIL
		Royalty paid to TATA 1MG Technologies Private Limited (formerly known as 1MG Technologies Pvt Ltd.) (Holding co.)	NIL	NIL	0.18	NIL	NIL	0.08
		Maintenance Paid to TATA 1MG Technologies Private Limited (formerly known as 1MG Technologies Pvt Ltd.) (Holding co.)	NIL	NIL	0.32	NIL	NIL	NIL
		Amount to be received from TATA 1MG Technologies Private Limited (formerly known as 1MG Technologies Pvt Ltd.)	NIL	NIL	0.12	NIL	NIL	0.13
		Corporate Guarantee Fee to TATA 1MG Technologies Private Limited (formerly known as 1MG Technologies Pvt Ltd.)	NIL	NIL	0.81	NIL	NIL	NIL
		Covid testing done from LFS (Another Subsidiary of TATA 1MG Technologies Private Limited (formerly known as 1MG Technologies Pvt Ltd.))	NIL	NIL	0.46	NIL	NIL	NIL
		Year End Balances						
		Closing debit balances TATA 1MG Technologies Private Limited (formerly known as 1MG Technologies Pvt Ltd.)	0.00	0.00	0.12	0.00	0.00	0.13

		Closing credit balances TATA 1MG Technologies Private Limited (formerly known as 1MG Technologies Pvt Ltd.))	0.00	0.00	2.22	0.00	0.00	0.00
		Closing credit balances (LFS Pvt Ltd.)	0.00	0.00	0.41	0.00	0.00	0.00
		All transactions with related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are unsecured. For the year ended 31 March 2021, the Company has not recorded any impairment of receivables relating to amounts owed by related parties (31 March 2020: 0.13 Mn)						
		* Mask and Sanitizers sold to TATA 1MG Technologies Private Limited (formerly known as 1MG Technologies Pvt Ltd.) for its employees during COVID19						

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[700200] Notes - Corporate social responsibility

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

	01/04/2020 to 31/03/2021
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No

[610500] Notes - Events after reporting period

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of earnings per share [TextBlock]	Textual information (34) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -13.44	[INR/shares] -7.39
Total basic earnings (loss) per share	[INR/shares] -13.44	[INR/shares] -7.39
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -13.44	[INR/shares] -7.39
Total diluted earnings (loss) per share	[INR/shares] -13.44	[INR/shares] -7.39
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-311.58	-155.11
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-311.58	-155.11
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 2,31,87,283	[shares] 2,10,02,176
Adjusted weighted average shares	[shares] 2,31,87,283	[shares] 2,10,02,176

Textual information (34)

Disclosure of earnings per share [Text Block]

34	Earnings per share (EPS)		
	Basic EPS amounts are calculated by dividing the profit for the year attributable to equity shareholders of the company by the weighted average number of equity shares outstanding during the year.		
	Diluted EPS amounts are calculated by dividing the profit for the year attributable to the equity shareholders of the company by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity shares.		
	Particulars	31 March 2021	31 March 2020
	Profit/(loss) for the year	(311.58)	(155.11)
	Nominal value of equity share (INR)	10.00	10.00
	Weighted average number of equity shares in calculating basic EPS (absolute value in number)	23,187,283	21,002,176
	Basic EPS (Rs.)	(13.44)	(7.39)
	Nominal value of equity share (INR)	10.00	10.00
	Weighted average number of equity shares in calculating diluted EPS (absolute value in number)	23,187,283	21,002,176
	Diluted EPS (Rs.)	(13.44)	(7.39)

[610900] Notes - First time adoption**Disclosure of equity Ind AS adjustment [Table]**

..(1)

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

Ind AS adjustment for equity [Axis]	Column1
	01/04/2019 to 31/03/2020
Ind AS Adjustment for equity	0
Ind AS Adjustment for equity	0
Disclosure of equity Ind AS adjustment [Abstract]	
Disclosure of equity Ind AS adjustment [Line items]	
Description of Ind AS adjustment	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS
Ind AS Adjustment for equity	0
Ind AS Adjustment for equity	0
Description of Ind AS adjustment	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS
Description of Ind AS adjustment	Effect of transition to Ind AS

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	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