TATA 1MG TECHNOLOGIES PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	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	21/06/2022	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	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
	01/04/2021 to 31/03/2022
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	3,617.48
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	3,617.48

[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]
	01/04/2021 to 31/03/2022
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
	01/04/2021 to 31/03/2022
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 directors signing board report [Table] **..(1)**

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

Directors signing board report [Axis]	Director1	Director2
	01/04/2021 to 31/03/2022	**01/04/2021 to 31/03/2022**
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	21/06/2022	21/06/2022

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]	A1	A2	A3	A4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	Business Purchase Consideration	Intellectual Property License Agreement	Sublease of premises in possession of Tata 1MG Healthcare Private Limited	Finance Cost
Duration of material contracts/arrangements/transactions with related party	NA	5 Years	NA	NA
Dates of approval of material contracts/arrangements/transactions with related party by board	05/05/2021	31/07/2021	18/11/2021	
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]	A5	A6	A7	A8
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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 Industries Limited
Nature of related party relationship	Holding company	Holding company	Holding company	Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager
Description of nature of material contracts/arrangements/transactions with related party	Repair and maintenance	Corporate Guarantee Fee	Rent	Commission expense
Duration of material contracts/arrangements/transactions with related party	NA	NA	NA	NA
Dates of approval of material contracts/arrangements/transactions with related party by board				28/10/2021
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] **..(3)**

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	A9	A10	A11	A12
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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 Industries Limited	Tata Industries Limited	Innovative Retail Concepts Private Limited	Supermarket Grocery Supplies Private Limited
Nature of related party relationship	Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager	Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager	Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager	Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager
Description of nature of material contracts/arrangements/transactions with related party	Purchase of PPE	Purchase of medicines	Rent	Supply agreement wherein SGSPL will supply to Company various healthcare, personal care, and fast moving consumer goods on the terms and conditions as mentioned in the Agreement.
Duration of material contracts/arrangements/transactions with related party	NA	NA	NA	3 Years
Dates of approval of material contracts/arrangements/transactions with related party by board	28/10/2021	28/10/2021	18/11/2021	11/02/2022
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] **..(4)**

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	A13	A14	A15	A16
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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 Communications Limited	Tata Digital Private Limited	Tata Medical and Diagnostics Limited	Tata AIG General Insurance Company Limited
Nature of related party relationship	Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager	Holding company	Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager	Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager
Description of nature of material contracts/arrangements/transactions with related party	Communication expenses	Commission expense	Purchase of medicines	Staff welfare expense
Duration of material contracts/arrangements/transactions with related party	NA	NA	NA	NA
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] **..(5)**

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	A17	A18	A19
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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 Consultancy Services Limited	Tata Teleservices Limited	Tata Medical and Diagnostics Limited
Nature of related party relationship	Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager	Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager	Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager
Description of nature of material contracts/arrangements/transactions with related party	Tech Charges	Communication expense	Sale of medicines
Duration of material contracts/arrangements/transactions with related party	NA	NA	NA
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0

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

	01/04/2021 to 31/03/2022
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Refer to director's Report
Disclosure relating to amounts if any which is proposed to carry to any reserves	Refer to director's Report
Disclosures relating to amount recommended to be paid as dividend	Refer to director's Report
Details regarding energy conservation	Refer to director's Report
Details regarding technology absorption	Refer to director's Report
Details regarding foreign exchange earnings and outgo	Refer to director's Report
Disclosures in director’s responsibility statement	Refer to director's Report
Details of material changes and commitment occurred during period affecting financial position of company	Refer to director's Report
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]	
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]	Refer to director's Report
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]	Refer to director's Report
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Refer to director's Report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Refer to director's Report
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Refer to director's Report
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Refer to director's Report
Disclosure of change in nature of business [TextBlock]	Refer to director's Report
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Refer to director's Report

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Refer to director's Report
Details relating to deposits covered under chapter v of companies act [TextBlock]	Refer to director's Report
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Refer to director's Report
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [TextBlock]	Refer to director's Report
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Refer to director's Report
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Refer to director's Report
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	9
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 1MG Healthcare Solutions Private Limited and Delhi Mediart Private Limited)

Your Board of Directors (the "Board") with great pleasure present the 6th annual report of TATA 1MG Healthcare Solutions Private Limited (formerly known as 1MG Healthcare Solutions Private Limited & Delhi Mediart Private Limited) (the "Company") including its audited financial statements which comprises of the balance sheet as at March 31, 2022, 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, 2022 (herein referred to as "Financial Statement"), together with the auditors' report. The period ended as on March 31, 2022, is herein referred to as "Review Period".

FINANCIAL RESULTS

The Company's financial performance, for the year ended 31st March, 2022 is summarized below:
(All amounts are in INR million)

Particulars	Year ended on March 31, 2022	Year ended on March 31, 2021
Revenue from Operations	4,757.80	2,491.32
Other Income	20.80	6.59
Total Income	4,778.60	2,497.92
Purchases of traded goods	4,327.21	1,388.05
Changes in inventories of stock in trade	(8,14.43)	84.20
Employee benefit expenses	1,165.72	500.96
Finance costs	121.90	31.59
Depreciation and amortization expenses	102.38	17.99

Fulfilment Expenses	1,060.81	660.68
Advertisement and Marketing Expenses	1,028.44	443.94
Other expenses	1,870.87	902.67
Total Expenses	8,862.90	4,030.08
Profit/(Loss) Before Tax	(4,084.30)	(1,532.17)
Current Tax	-	0.21
Deferred Tax Asset	-	-
Net Profit/(Loss) After Tax	(4,084.30)	(1,532.38)
Earning Per Equity Share in Rs. (Basic)	(175.00)	(13.44)
Earning Per Equity Share in Rs. (Diluted)	(175.00)	(13.44)

FINANCIAL PERFORMANCE

During the Review Period, the total revenue of the Company from operations is INR 4,757.80/- million which is bifurcated as follows:

Division	Revenue (in million) for year ended on March 31, 2022	Revenue (in million) for year ended on March 31, 2021
Sales of medicines	3,617.48	1,526.71
Facilitation Fees	594.13	643.74
Other operating revenue	546.20	320.88
Total	4,757.80	2,491.33

Net loss after tax stood at INR 4084.30/- million.

BRIEF OF BUSINESS

The Company was incorporated on July 06, 2016, as a private limited company under Companies Act 2013. Pursuant to the change in name of the Company w.e.f. from June 30, 2021, from "1MG Healthcare Solutions Private Limited" to "Tata 1MG Healthcare Solutions Private Limited" the Company owns and operates under the brand name "Tata 1MG".

During the Review Period, 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 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).

Pursuant to the above business restructuring, the Company is now engaged in the business of trading of the pharmaceuticals and healthcare products; operating an online e-commerce marketplace platform and providing technology enabled healthcare services such as facilitation of sale and purchase of pharmaceutical and healthcare products, diagnostic and pathology labs services, online medical consultancy and second opinion services, health information services and lead generation for healthcare services and managing hospital pharmacy operations..

CAPITAL STRUCTURE

As at 31st March, 2022, the authorised share capital of the Company was Rs. 38,75,71,460/- (Rupees Thirty-Eight Crore Seventy-Five Lakhs Seventy-One Thousand Four Hundred Sixty) divided into 3,87,57,146 (Three Crore Eighty-Seven Lakhs Fifty-Seven Thousand One Hundred Forty-Six) Equity shares of Rs. 10/- (Rupees Ten) each.

The authorised share capital of the Company underwent the following changes during the Review Period.

S. No.	Date of Change	Type of Change	Authorised Share Capital Before Change (in Rs.)	Authorised Share Capital After Change (in Rs.)
1.	October 28, 2021	Addition of 1,50,00,000 (one crore fifty lakh) equity shares of Rs. 10/- each share	23,75,71,460	38,75,71,460

As at 31st March, 2022, the paid-up share capital of the Company was Rs. 34,36,96,380/- (Rupees Thirty-Four Crore Thirty-Six Lakhs Ninety-Six Thousand Three Hundred Eighty) divided into 3,43,69,638 (Three Crore Forty-Three Lakhs Sixty-Nine Thousand Six Hundred Thirty Eight) Equity shares of Rs. 10/- (Rupees Ten) each.

Following are the changes occurred during the Review Period.

S. No.	Date of Change	Type of Change	Paid up Share Capital (Before) in Rs.	Paid up Share Capital (After) in Rs.
1.	November 18, 2021	Rights Issue of 1,06,12,492 equity shares of Rs. 10/- each.	23,75,71,460	34,36,96,380

The shares of the Company are held by the shareholders in dematerialized form. KFin Technologies Limited (previously known as KFin Technologies Private Limited) is appointed as the Registrar and Transfer Agent for the Company.

DIVIDEND

No dividend has been declared for the current financial year.

RESERVES

The Company has transferred INR 3,393.87/- million to securities premium account during the review period.

DIRECTORS:

During the Review Period, there were following changes in the directors and key managerial personnel of the Company:

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	Mr. Tanmay Saksena	Director	November 1, 2017
2.	08798134	Mr. Varun Mimani	Director	July 20, 2020
3.	07497713	Mr. Gaurav Agarwal	Director	June 28, 2021
4.	BRSPM3027P	Ms. Saakshi Manchanda	Company Secretary	October 20, 2018

MANAGERIAL REMUNERATION

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

INDEPENDENT DIRECTOR

The provisions of Companies Act, 2013, pertaining to appointment of independent director are not applicable to the Company, hence no explanation required.

COMMITTEES OF THE BOARD

The provisions of Companies Act. 2013, in respect of formation of various Committees of the Board are not applicable, hence no explanation required.

MEETINGS OF THE BOARD OF DIRECTORS
During the Review Period, your Board has conducted 9 (Nine) 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	May 05, 2021	2

2	June 12, 2021	2
3	June 28, 2021	2
4	July 31, 2021	3
5	September 27, 2021	3
6	October 28, 2021	3
7	November 18, 2021	3
8	February 11, 2022	3
9	March 22, 2022	3

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.

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

Company has complied with the provision relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Company has adopted a policy for prevention of sexual harassment of women at workplace and has set up committee for implementation of said policy.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The provisions of Companies Act, 2013 related to corporate social responsibility are not applicable, hence no explanation required.

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, during 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.

STATUTORY AUDITORS

M/s BSR & Co. LLP, Chartered Accountants (FRN: 101248W/W-100022) are the statutory auditors of the Company and hold office till the conclusion of the annual general meeting of the Company to held in the year 2026, on such remuneration as fixed by the Board of Directors of the Company.

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.

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.

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.

MATERIAL CHANGES DURING THE YEAR

Material changes which have occurred during the period after the Review Period and till the date of this report are mentioned below:

i) The holding company i.e., Tata 1MG Technologies Private Limited (formerly known as 1MG Technologies Private Limited) have granted unsecured loan to the Company amounting to INR 125,00,00,000/- (Rupees One hundred and Twenty-Five Crores only) at an interest rate of 9.5% (nine point five percent) for a period of 11 (eleven) months and upon such terms and conditions as mentioned in the loan agreement executed on May 09, 2022.

ii) A Charge having charge identification number: 100399146, between the Company and Kotak Mahindra Bank Limited has been satisfied on April 04, 2022 via charge satisfaction letter dated April 04, 2022.

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 as Annexure-I.

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

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.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The Company has not given any loans, guarantee, or provide any securities or acquisition of shares during the review period in accordance with Section 186 of the Companies act, 2013.

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

EXTRACT OF THE ANNUAL RETURN

Pursuant to the amendments to Section 134(3)(a) and Section 92(3) of the Act read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return (Form MGT-7) for the financial year ended March 31, 2022, is available on the Company's website and can be accessed at https://www.1mg.com/ (web link)

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:

The details of foreign exchange earnings and outgo are as follows:

A. Earning in Foreign Currency: NIL

B. Expenditure in Foreign Currency: INR 21.09/- million

SECRETARIAL AUDIT REPORT

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

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.

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.

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 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 Saksena Director DIN: 03623581 Address: Tower A, 3/901, The World SPA Sector 30, Gurgaon-122001	Varun Mimani Director DIN: 08798134 Address: D4, 1002, Parsvanath Exotica, Sector 53, Near IBIS Hotel, Golf Course Road, Gurgaon, Haryana-122001

Date: June 21, 2022
Place: New Delhi

Annexure-I

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:

Name of the related party and nature of relationship	Nature of contracts/arrangements /transactions	Duration of the contracts/arrangements/transactions	Salient terms of the contracts/arrangements/transactions including the value, if any	Date appr by th Boa any

Tata 1MG Technologies Private Limited (formerly known as 1MG Technologies Private Limited) (Holding Company)	Business Purchase Consideration	NA	INR 40 Million	05-0
	Intellectual Property License Agreement	5 years	INR 0.13 Million	31-0
	Sublease of premises in possession of Tata 1MG Healthcare Private Limited	NA	As per Sublease Agreement	18-1
	Finance Cost	NA	INR 87.78 Million	-
	Repair and maintenance	NA	INR 1.32 Million	-
	Corporate Guarantee Fee	NA	INR 1.50 Million	-
	Rent		INR 4.03 Million	
Tata Industries Limited (Division of Tata Digital Health)	Commission expense	NA	INR 0.05 Million	28-1
	Purchase of PPE	NA	INR 0.60 Million	28-1
	Purchase of medicines	NA	INR 1.87 Million	28-1
Innovative Retail Concepts Private Limited (a subsidiary of Tata Digital Private Limited)	Rent	NA	INR 0.37 Million	18-1
	Supply agreement wherein SGSPL will supply to Company various healthcare, personal care, and fast moving consumer			

Supermarket Grocery Supplies Private Limited (a subsidiary of Tata Digital Private Limited)	goods on the terms	3 Years	As mutually agreed between the Parties.	11-0

	and conditions as mentioned in the Agreement.			
Tata Communications Limited (Subsidiary of Tata Sons Private Limited)	Communication expenses	NA	INR 0.20 Million	-
Tata Digital Private Limited (Ultimate Holding Company)	Commission expense	NA	INR 0.09 Million	-
Tata Medical and Diagnostics Limited (Subsidiary of Tata Sons Private Limited)	Purchase of medicines	NA	INR 5.84 Million	-
	Sale of medicines	NA	(INR 0.08 Million)	-
Tata AIG General Insurance Company Limited (Subsidiary of Tata Sons Private Limited)	Staff welfare expense	NA	INR 0.44 Million	-
Tata Consultancy Services Limited (Subsidiary of Tata Sons Private Limited)	Tech Charges	NA	INR 1.99 Million	-
Tata Teleservices Limited (Subsidiary of Tata Sons Private Limited)	Communication expense	NA	INR 0.11 Million	-

[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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	21/06/2022	21/06/2022

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

	01/04/2021 to 31/03/2022
Name of company secretary	SAAKSHI MANCHANDA
Permanent account number of company secretary	BRSPM3027P
Date of signing of financial statements by company secretary	21/06/2022

[700400] Disclosures - Auditors report

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

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

Auditors [Axis]	Auditor1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	B S R & Co. LLP
Name of auditor signing report	Varun Kumar Tyagi
Firms registration number of audit firm	101248W/W-100022
Membership number of auditor	518152
Address of auditors	Building No.10,12th Floor, Tower-C, DLF Cyber City, Phase-II, Gurugram - 122 002, India
Permanent account number of auditor or auditor's firm	AAAFB9852F
SRN of form ADT-1	T53889218
Date of signing audit report by auditors	21/06/2022
Date of signing of balance sheet by auditors	21/06/2022

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

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

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

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

	01/04/2021 to 31/03/2022
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (2) [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 (2)

Disclosure in auditor’s report explanatory [Text Block]

Independent Auditor's Report

To the Members of Tata 1MG Healthcare Solutions Private limited (formerly known as 1MG Healthcare Solutions Private limited and before that as Delhi Mediart Private Limited)

Report on the Audit of the Financial Statements

We have audited the financial statements of Tata 1MG Healthcare Solutions Private limited (formerly known as 1MG Healthcare Solutions Private limited and before that as Delhi Mediart Private Limited) (the "Company") which comprise the balance sheet as at 31 March 2022, and the statement of profit and loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year then ended, and notes to the 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 Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2022, and its loss and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the 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 financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's directors' report, but does not include the financial statements and our 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 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 in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Company's Management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, profit/ loss and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of financial statements 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 financial statements, including the disclosures, and whether the 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.

Other Matter

a. The financial statements of the Company for the year ended 31 March 2021 were audited by the predecessor auditor who had expressed an unmodified opinion on 27 September 2021.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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

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

c. The balance sheet, the statement of profit and loss (including other comprehensive income), the statement of changes in equity and the statement of cash flows dealt with by this Report are in agreement with the books of account.

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

e. On the basis of the written representations received from the directors as on 31 March 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2022 from being appointed as a director in terms of Section 164(2) of the Act.

f. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

B. With respect to the other matters to be included in the 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:

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

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

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

d (i) The management has represented that, to the best of it's knowledge and belief, as disclosed in the Note 43 to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

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

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

(ii) The management has represented that, to the best of it's knowledge and belief, as disclosed in the Note 43 to the financial statements, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

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

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

(iii) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) above contain any material misstatement.

e. The Company has neither declared nor paid any dividend during the year.

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

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

For B S R & Co. LLP
Chartered Accountants
Firm's Registration No.:101248W/W-100022

Varun Kumar Tyagi
Partner
Membership No.: 518152

Place: Gurugram

Date: 21 June 2022

ICAI UDIN:22518152ALICQA4716

Annexure A to the Independent Auditor's Report on the Financial Statements of Tata 1MG Healthcare Solutions Private limited (formerly known as 1MG Healthcare Solutions Private limited and before that as Delhi Mediart Private Limited) for the year ended 31 March 2022 (Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(i) (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment by which all property, plant and equipment are verified every year. In accordance with this programme, all property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No discrepancies were noticed on such verification.

(c) The Company does not have any immovable property (other than immovable properties where the Company is the lessee and the leases agreements are duly executed in favour of the lessee). Accordingly, clause 3(i)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii) (a) The inventory, except goods-in-transit has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks or financial institutions are in agreement with the books of account of the Company.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. Accordingly, provisions of clauses 3(iii)(a) to 3(iii)(f) of the Order are not applicable to the Company.

(iv) According to the information and explanations given to us and on the basis of our examination of records of the Company, the Company has neither made any investments nor has it given loans or provided guarantee or security and therefore the relevant provisions of Sections 185 and 186 of the Companies Act, 2013 ("the Act") are not applicable to the Company. Accordingly, clause 3(iv) of the Order is not applicable.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.

(vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act for the services provided by it. Accordingly, clause 3(vi) of the Order is not applicable.

(vii) (a) The Company does not have liability in respect of Service tax, Duty of excise, Sales tax and Value added tax during the year since effective 1 July 2017, these statutory dues has been subsumed into GST.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues have generally been regularly deposited with the appropriate authorities, though there have been slight delays in a few cases of Provident Fund and Income-Tax.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, no undisputed amounts payable in respect of Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues were in arrears as at 31 March 2022 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no statutory dues relating to Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues, which have not been deposited with the appropriate authorities on account of any dispute.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans and borrowing or in the payment of interest thereon to banks or financial institutions or any other lender, except those mentioned below:

Nature of borrowing including debt securities	Name of lender	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks, if any
Loan from holding company	Tata 1MG Technologies Private Limited (formerly known as 1MG Technologies Private Limited)	INR 250.00 Millions	Principal	15 days to 32 days	
		INR 11.16 Millions	Interest	15 days to 32 days	

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Act.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries (as defined under the Act).

(x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any private placement of shares or fully or partly convertible debentures during the year. In our opinion, in respect of preferential allotment of equity shares made during the year, the Company has duly complied with the requirements of Section 42 and Section 62 of the Act. The proceeds from issue of equity shares have been used for the purposes for which the funds were raised.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) Based on the information and explanations provided to us, the Company does not have a vigil mechanism and is not required to have a vigil mechanism as per the Act or SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) (a) In our opinion and based on the information and explanations provided to us, the Company does not have an Internal Audit system and is not required to have an internal audit system as per Section 138 of the Act.

(b) In our opinion and based on the information and explanations provided to us, the Company does not have an internal audit system and is not required to have an internal audit system as per Section 138 of the Act. Accordingly, clause 3(xiv)(b) of the Order is not applicable.

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

(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) The Company is not part of any group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016 as amended). Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

(xvii) The Company has incurred cash losses of INR 3,981.94 Millions in the current financial year and INR 1,514.39 Millions in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The requirements as stipulated by the provisions of Section 135 are not applicable to the Company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For B S R & Co. LLP
Chartered Accountants
Firm's Registration No.:101248W/W-100022

Varun Kumar Tyagi
Partner
Membership No.: 518152

Place: Gurugram
Date: 21 June 2022

ICAI UDIN:22518152ALICQA4716

Annexure B to the Independent Auditor's Report on the financial statements of Tata 1MG Healthcare Solutions Private limited (formerly known as 1MG Healthcare Solutions Private limited and before that as Delhi Mediart Private Limited) for the year ended 31 March 2022 Report on the internal financial controls with reference to the aforesaid financial statements under Clause (i) of Sub-section 3 of Section 143 of the Act

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

Opinion

We have audited the internal financial controls with reference to financial statements of Tata 1MG Healthcare Solutions Private limited (formerly known as 1MG Healthcare Solutions Private limited and before that as Delhi Mediart Private Limited) ("the Company") as of 31 March 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31 March 2022, based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's and Board of Directors' Responsibilities for Internal Financial Controls

The Company's Management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.

A company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements include those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made

only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

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

For B S R & Co. LLP
Chartered Accountants
Firm's Registration No.:101248W/W-100022

Varun Kumar Tyagi
Partner
Membership No.: 518152

Place: Gurugram
Date: 21 June 2022

ICAI UDIN:22518152ALICQA4716

[700700] Disclosures - Secretarial audit report

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

	01/04/2021 to 31/03/2022
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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	1,162.09	34.59	17.51
Investment property	0	0	
Goodwill	0	0	0
Other intangible assets	3.86	2.24	0.34
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Trade receivables, non-current	0	0	
Loans, non-current	0	0	
Total non-current financial assets	0	0	
Other non-current assets	24.3	0.62	
Total non-current assets	1,190.25	37.45	
Current assets [Abstract]			
Inventories	873.86	58.62	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	1,048.78	970.04	
Cash and cash equivalents	117.74	22.41	
Bank balance other than cash and cash equivalents	101.26	0	
Loans, current	0	0	
Other current financial assets	170.2	48.06	
Total current financial assets	1,437.98	1,040.51	
Other current assets	388.87	47.92	
Total current assets	2,700.71	1,147.05	
Total assets	3,890.96	1,184.5	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	343.7	237.57	229.57
Other equity	-61.62	114.79	
Total equity attributable to owners of parent	282.08	352.36	
Non controlling interest	0	0	
Total equity	282.08	352.36	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Other non-current financial liabilities	641.3	14.96	
Total non-current financial liabilities	641.3	14.96	
Provisions, non-current	33.05	15.61	
Total non-current liabilities	674.35	30.57	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,460	269.01	
Trade payables, current	1,090.15	288.7	
Other current financial liabilities	280.63	234.53	
Total current financial liabilities	2,830.78	792.24	
Other current liabilities	60.61	0.7	
Provisions, current	43.14	8.63	
Total current liabilities	2,934.53	801.57	
Total liabilities	3,608.88	832.14	
Total equity and liabilities	3,890.96	1,184.5	

[210000] Statement of profit and loss

Earnings per share [Table] **..(1)**

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -147.85	[INR/shares] -66.03	[INR/shares] -147.85	[INR/shares] -66.03
Total basic earnings (loss) per share	[INR/shares] -147.85	[INR/shares] -66.03	[INR/shares] -147.85	[INR/shares] -66.03
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -147.85	[INR/shares] -66.03	[INR/shares] -147.85	[INR/shares] -66.03
Total diluted earnings (loss) per share	[INR/shares] -147.85	[INR/shares] -66.03	[INR/shares] -147.85	[INR/shares] -66.03

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	4,757.81	2,491.32
Other income	20.8	6.59
Total income	4,778.61	2,497.91
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	4,328.03	1,385.57
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-815.24	86.68
Employee benefit expense	1,165.72	500.96
Finance costs	121.9	31.6
Depreciation, depletion and amortisation expense	102.38	17.99
Other expenses	3,960.14	2,007.28
Total expenses	8,862.93	4,030.08
Profit before exceptional items and tax	-4,084.32	-1,532.17
Total profit before tax	-4,084.32	-1,532.17
Tax expense [Abstract]		
Current tax	0	0.21
Total tax expense	0	0.21
Total profit (loss) for period from continuing operations	-4,084.32	-1,532.38
Total profit (loss) for period	-4,084.32	-1,532.38
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	11.14	0.38
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	11.14	0.38
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	11.14	0.38
Total comprehensive income	-4,073.18	-1,532
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	11.14	0.38
Total comprehensive income	-4,073.18	-1,532
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -147.85	[INR/shares] -66.03
Total basic earnings (loss) per share	[INR/shares] -147.85	[INR/shares] -66.03
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -147.85	[INR/shares] -66.03
Total diluted earnings (loss) per share	[INR/shares] -147.85	[INR/shares] -66.03

[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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	11.14	0.38

[400200] Statement of changes in equity

Statement of changes in equity [Table] **..(1)**

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-4,084.32	-1,532.38		-4,084.32
Changes in comprehensive income components	11.14	0.38		11.14
Total comprehensive income	-4,073.18	-1,532		-4,073.18
Other changes in equity [Abstract]				
Other additions to reserves	3,393.88	74.4		3,393.88
Increase (decrease) through other contributions by owners, equity	502.89	1,079.99		502.89
Other changes in equity, others	0	0.01		0
Total other changes in equity	3,896.77	1,154.4		3,896.77
Total increase (decrease) in equity	-176.41	-377.6		-176.41
Other equity at end of period	-61.62	114.79	492.39	-61.62

Statement of changes in equity [Table] **..(2)**

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-1,532.38		-4,084.32	-1,532.38
Changes in comprehensive income components	0.38		0	0
Total comprehensive income	-1,532		-4,084.32	-1,532.38
Other changes in equity [Abstract]				
Other additions to reserves	74.4		3,393.88	74.4
Increase (decrease) through other contributions by owners, equity	1,079.99		502.89	1,079.99
Other changes in equity, others	0.01		0	0.01
Total other changes in equity	1,154.4		3,896.77	1,154.4
Total increase (decrease) in equity	-377.6		-187.55	-377.98
Other equity at end of period	114.79	492.39	-73.81	113.74

Statement of changes in equity [Table] **..(3)**

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

Components of equity [Axis]	Reserves [Member]	Capital reserves [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Increase (decrease) through other contributions by owners, equity		502.89	1,079.99	
Total other changes in equity		502.89	1,079.99	
Total increase (decrease) in equity		502.89	1,079.99	
Other equity at end of period	491.72	1,482.66	979.77	-100.22

Statement of changes in equity [Table] **..(4)**

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

Components of equity [Axis]	Securities premium reserve [Member]			Retained earnings [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		-4,084.32
Changes in comprehensive income components				0
Total comprehensive income	0	0		-4,084.32
Other changes in equity [Abstract]				
Other additions to reserves	3,393.88	74.4		
Other changes in equity, others				0
Total other changes in equity	3,393.88	74.4		0
Total increase (decrease) in equity	3,393.88	74.4		-4,084.32
Other equity at end of period	4,258.51	864.63	790.23	-5,814.98

Statement of changes in equity [Table] **..(5)**

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	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-1,532.38		-4,084.32	-1,532.38
Changes in comprehensive income components	0		0	0
Total comprehensive income	-1,532.38		-4,084.32	-1,532.38
Other changes in equity [Abstract]				
Other changes in equity, others	0.01		(A) 0	(B) 0.01
Total other changes in equity	0.01		0	0.01
Total increase (decrease) in equity	-1,532.37		-4,084.32	-1,532.37
Other equity at end of period	-1,730.66	-198.29	-5,814.98	-1,730.66

(A)

(B)

Statement of changes in equity [Table] **..(6)**

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

Components of equity [Axis]	Other retained earning [Member]	Other equity components [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		11.14	0.38	
Total comprehensive income		11.14	0.38	
Total increase (decrease) in equity		11.14	0.38	
Other equity at end of period	-198.29	12.19	1.05	0.67

Statement of changes in equity [Table] **..(7)**

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

Components of equity [Axis]	Other comprehensive income, others [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	0	0	
Changes in comprehensive income components	11.14	0.38	
Total comprehensive income	11.14	0.38	
Total increase (decrease) in equity	11.14	0.38	
Other equity at end of period	12.19	1.05	0.67

[320000] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-4,084.32	-1,532.17	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	119	27.84	
Adjustments for decrease (increase) in inventories	-815.24	84.88	
Adjustments for decrease (increase) in trade receivables, current	-542.45	-238.29	
Adjustments for other financial assets, current	-459.65	-26.87	
Adjustments for increase (decrease) in trade payables, current	801.46	121.03	
Adjustments for increase (decrease) in other current liabilities	77.2	-0.2	
Adjustments for depreciation and amortisation expense	102.38	17.99	
Adjustments for provisions, current	63.09	117.58	
Adjustments for provisions, non-current	463.71	240.62	
Adjustments for other financial liabilities, non-current	-72.81	1.3	
Adjustments for interest income	8.14	0.09	
Adjustments for fair value losses (gains)	1.95	0	
Other adjustments for which cash effects are investing or financing cash flow	-10.01	0	
Total adjustments for reconcile profit (loss)	-279.51	345.79	
Net cash flows from (used in) operations	-4,363.83	-1,186.38	
Income taxes paid (refund)	23.68	0.4	
Net cash flows from (used in) operating activities	-4,387.51	-1,186.78	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	1.5	0.29	
Purchase of property, plant and equipment	418.46	2.36	
Proceeds from sales of intangible assets	0.5	0	
Purchase of intangible assets	2.62	2.05	
Interest received	6.13	0	
Other inflows (outflows) of cash	(A) -131.3	0	
Net cash flows from (used in) investing activities	-544.25	-4.12	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	6,260	156.15	
Repayments of borrowings	1,569.01	0	
Payments of lease liabilities	70.6	7.02	
Interest paid	96.19	25.87	
Other inflows (outflows) of cash	(B) 502.9	1,079.99	
Net cash flows from (used in) financing activities	5,027.1	1,203.25	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	95.34	12.35	
Net increase (decrease) in cash and cash equivalents	95.34	12.35	
Cash and cash equivalents cash flow statement at end of period	117.74	22.4	10.05

Footnotes

(A)

(B)

[610100] Notes - List of accounting policies

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]	

Textual information (3)

Disclosure of significant accounting policies [Text Block]

1. Corporate information
Tata 1MG Healthcare Solutions Private limited (formerly known as 1MG Healthcare Solutions Private limited and before that as 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.

The Company entered into Business Purchase Agreement with Tata 1MG Technologies Private Limited to acquire its marketplace platform via slump sale w.e.f June 10, 2021. The business transfer is accounted as common control business combination. Refer note 42 for more details.

2. Significant accounting policies

A summary of the significant accounting policies adopted and applied in the preparation of the Financial Statements are given below. The accounting policies set out below have been consistently applied as compared to the accounting policies applied while preparing the annual financial statements of the Company for the year ended March 31, 2021.

A. Statement of compliance

These financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 as amended notified under Section 133 of Companies Act, 2013, ("the Act") and other relevant provisions of the Act.

B. Basis of preparation and presentation

The Financial Statements have been prepared on accrual and going concern basis under historical cost convention except for the following assets and liabilities which are measured at fair value:
- Investments in mutual funds
- Certain financial assets and liabilities
- Net defined benefit liability recorded at present value of defined benefit obligations net of fair value of plan assets

The Management has prepared the financial statements on the basis that it will continue to operate as a going concern.

The Financial Statements are presented in Million Indian Rupees (INR Mn or Rs. Mn) rounded to nearest two decimals and all values are reported in millions of Indian rupees except share data, unless otherwise stated. Certain notes and disclosures in the financials have been represented as Zero ("0"), where the absolute amount is below the rounding off norms adopted by the Company.

C. Business combinations and goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Company elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

The Company determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organised workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

- Deferred tax assets or liabilities, and the liabilities or assets related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Tax and Ind AS 19 Employee Benefits respectively.

- Potential tax effects of temporary differences and carry forwards of an acquiree that exist at the acquisition date or arise as a result of the acquisition are accounted in accordance with Ind AS 12.

- Liabilities or equity instruments related to share based payment arrangements of the acquiree or share - based payments arrangements of the Company entered into to replace share-based payment arrangements of the acquiree are measured in accordance with Ind AS 102 Share-based Payments at the acquisition date.

- Assets (or disposal groups) that are classified as held for sale in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations are measured in accordance with that Standard.

- Reacquired rights are measured at a value determined on the basis of the remaining contractual term of the related contract. Such valuation does not consider potential renewal of the reacquired right.

When the Company acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. This includes the separation of embedded derivatives in host contracts by the acquiree.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

Any contingent consideration to be transferred by the acquirer is recognised at fair value at the acquisition date. Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of Ind AS 109 Financial Instruments, is measured at fair value with changes in fair value recognised in profit or loss in accordance with Ind AS 109. If the contingent consideration is not within the scope of Ind AS 109, it is measured in accordance with the appropriate Ind AS and shall be recognised in profit or loss. Contingent consideration that is classified as equity is not re-measured at subsequent reporting dates and subsequent its settlement is accounted for within equity.

Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities assumed. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Company re-assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and reviews the procedures used to measure the amounts to be recognised at the acquisition date. If the reassessment still results in an excess of the fair value of net assets acquired over the aggregate consideration transferred, then the gain is recognised in OCI and accumulated in equity as capital reserve. However, if there is no clear evidence of bargain purchase, the entity recognises the gain directly in equity as capital reserve, without routing the same through OCI.

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Company's cash-generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

Where goodwill has been allocated to a cash-generating unit and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the gain or loss on disposal. Goodwill disposed in these circumstances is measured based on the relative values of the disposed operation and the portion of the cash-generating unit retained.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Company reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

Common Control business combinations transactions
Business combinations involving entities that are controlled by the Company are accounted for using the pooling of interest method as follows:

- The assets and liabilities of the combining entities are reflected at their carrying amounts from the controlling parties' perspective.

- No adjustments are made to reflect fair values of assets and liabilities, or recognise any new assets or liabilities. Adjustments are only made to harmonise accounting policies.

- The financial information in the Financial Statements in respect of prior periods is restated as if the business combination had occurred from the beginning of the preceding period in the financial statements, irrespective of the actual date of the combination. However, where the business combination had occurred after that date, the prior period information is restated only from that date.

- The balance of the retained earnings appearing in the Financial Statements of the transferor is aggregated with the corresponding balance appearing in the financial statements of the transferee or is adjusted against general reserve.

- The identity of the reserves are preserved and the reserves of the transferor become the reserves of the transferee.

- The difference, if any, between the amounts recorded as share capital issued plus any additional consideration in the form of cash or other assets and the amount of share capital of the transferor is transferred to capital reserve and is presented separately from other capital reserves.

D. Use of estimates and judgements

The preparation of Financial Statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Critical accounting judgments and key sources of uncertainty

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

Estimates

(i) Useful lives and residual value of property, plant and equipment: Useful life and residual value are determined by the management based on a technical evaluation considering nature of asset, past experience, estimated usage of the asset, vendor's advice etc and same is reviewed at each financial period end.

(ii) Provision for loyalty points: Provision for the expected cost of loyalty points are recognized based upon the best estimate of the expenditure required to settle the Company's obligation. These estimates are based upon past experience.

(iii) Deferred taxes: Deferred taxes are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

(iv) Measurement of defined benefit obligation: The cost of defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumption that may differ from actual developments in future. This includes determination of discount rate, future salary increase rate, mortality rates etc.

(v) Impairment of financial and non-financial assets: Assumptions underlying the estimation of recoverable amounts of assets for impairment tests.

Judgements

(i) Leases: To determine whether arrangement contains a lease or not requires management judgement.

(ii) Incentives: Assessment of accounting for incentives/ consideration payable to customer and customers' customer.

E. Functional and foreign currency

Functional and presentation currency
Management has determined the currency of the primary economic environment in which the entity resides in and operates as the functional currency. The functional currency of the Company is Indian Rupees (INR), as it best represents the operating business performance and underlying transactions. All financial information presented in INR, except as stated otherwise.

Transactions and balances
Transactions in foreign currencies are measured in the functional currency of the Company and are recorded on initial recognition in the functional currency at exchange rates prevailing at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the end of the reporting period.

Exchange differences arising on settlement or translation of monetary items are recognised in the statement of profit and loss.

Non-monetary items that are measured in historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

F. Current and non-current classification

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

- An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in 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 period.

All other assets are classified as non-current.

- A liability is current when:

- It is expected to be settled in normal operating cycle;

- It is held primarily for the purpose of trading;

- It is due to be settled within twelve months after the reporting period; or

- There is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

G. Measurement of fair values

A number of the Company's accounting policies and disclosures require the measurement of fair values, for financial assets and liabilities. The Company has an established control framework with respect to the measurement of fair values. This includes a valuation team that has overall responsibility for overseeing all significant fair value measurements, including Level 3 fair values, and reports directly to the board of

directors.

The valuation team regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the valuation team assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which the valuations should be classified.

External valuers are involved in valuation of significant financial assets and liabilities. Involvement of external valuers is decided upon by valuation team. Selection criteria includes market knowledge, reputation, independence and whether professional standards are maintained.

Significant valuation issues are reported to the Company's board of directors.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

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

- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfer between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

H. Revenue recognition

The Company derives revenue primarily from sale of products. Revenue from contracts with customers is recognized when control of goods or services are transferred to the customer at an amount that reflects consideration to which the Company expects to be entitled in exchange for those goods or services. The Company has concluded that it is the agent in some of its revenue arrangements because it typically does not control the good/services before transferring them to the end-customer, & is the principal in some of its revenue arrangements because it typically controls the good/services before transferring them to the end-customer

The disclosures of significant accounting judgements, estimates and assumptions relating to revenue from contracts with customers are provided in Note 2E. Revenue is recognized based on the following specified criteria:

Sale of products (medicines)
Revenue is recognized upon transfer of control of promised goods to customers in an amount that reflects the consideration which the Group expects to receive in exchange for those goods.

Revenue from sale of medicines are recognized at point in time when control of the products is transferred to the customers. Control is considered to be transferred upon delivery of the products to 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. The Group nets off promotional coupon, upfront discounts and cashback availed with the revenue. 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.

Facilitation fees
The Company recognises facilitation fee when the transaction of sale of goods is completed and settled through its market place i.e. at the time of delivery of the goods to the end-customers. Revenue from shipping services provided to such customers is recognized on delivery.

Other operating revenue
Other operating revenue mainly consist of revenue from shipping services, e-consultancy services and advertisement services. Revenue from e-consultancy services and advertisement services are recognised upon rendering of services

Contract balances

Trade receivables- A receivable represents the Company's right to an amount that is unconditional i.e. only the passage of time is required before payment of the consideration is due.

Contract liabilities- A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer.

Transaction price

The transaction price typically includes the amount of consideration the Company expects to be entitled in exchange for transferring goods or services to the customer. Revenue from pharma facilitation contracts of the Company is generally based on the sale price of the transaction settled through its market place and contracts provide a right of return the goods to the end-customers within a specified period of time. The Company uses the expected value method to estimate the goods that will not be returned because this method best predicts the amount of variable consideration to which the Company will be entitled. The requirements in Ind AS 115 on constraining estimates of variable consideration are also applied in order to determine the amount of variable consideration that can be included in the transaction price. For goods that are expected to be returned, instead of revenue, the Company recognises a refund liability.
The Company receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component as the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service is one year or less.
The Company collects Goods and Service Tax (GST) and sales taxes on behalf of the government. Hence, GST is not included in Revenue from operations.

Consideration payable to a customer's includes promotional coupons (i.e business promotion expenses) to the end customers, applied on the transaction value. Such promotional coupons are accounted for in the Financial Statements as a reduction from the revenue in accordance with Ind AS 115.

Other Income

Interest income mainly consists of interest income earned on bank deposits recorded using effective interest rate.

I. Property, plant and equipment

a) Recognition and measurement

All items of property, plant and equipment are initially measured at cost and subsequently it is measured at cost less accumulated depreciation and impairment losses, if any. Costs include expenditures directly attributable to acquisition of assets. The cost of an item of property, plant and equipment is recognised as an asset, if and only if, it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced in intervals, the Company recognises such parts as individual assets with specific useful lives and depreciation, respectively. Any subsequent cost incurred is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in statement of profit and loss as incurred.

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 straight-line method (SLM) 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.

b) Derecognition

An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in the statement of profit and loss in the period the asset is derecognised.

c) Depreciation

The Company depreciates property, plant and equipment over the estimated useful life on a straight-line basis from the date the assets are available for use. The estimated useful life of assets are reviewed and where appropriate are adjusted, annually.

The Company has assessed the useful lives of Property, Plant and Equipment as per Schedule II to the Companies Act, 2013. The residual value, estimated useful life and method of depreciation of property, plant and equipment are reviewed at each financial period and adjusted prospectively, if appropriate. The estimated useful lives of assets are as follows:

Category of assets	Estimated useful life (Years)
Computers and peripherals	3
Furniture and fixtures	5
Office equipment	6
Vehicles	3
Plant and machinery	10

Depreciation on leasehold assets is provided over the lease term or expected useful life of the asset, whichever is lower.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

J. Intangible assets

a) Recognition and measurement

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

Subsequent expenditures are capitalised only when they increase the future economic benefits embodied in the specific asset to which they relate.

Intangible assets with indefinite useful lives are not amortised, but tested for impairment annually. Intangible assets with finite lives are amortised over the estimated useful life. 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. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss in the expense category consistent with the function of the intangible assets.

b) Derecognition

An intangible asset is derecognised when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

c) Amortization

Amortization method, useful lives and residual values are reviewed at the end of each financial period and adjusted, if appropriate.

The estimated useful lives of intangible assets are as follows:

Category of assets	Estimated useful life (Years)
Computer software	3
Intellectual property rights	3

K. Borrowing costs

Borrowing cost includes interest and other costs incurred in connection with the arrangement of borrowings. Borrowing costs directly attributable to the acquisition or construction of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. Other borrowing costs are expensed in the period they occur.

L. Impairment of non-financial assets

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

For assets that are not yet available for use, the recoverable amount is estimated at each reporting date.

The recoverable amount of an asset or cash-generating unit is the higher of its fair value less costs to disposal and its value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For the purpose of impairment testing, assets that cannot be tested individually are Companied together into the smallest Company of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or Companies of assets (the "cash-generating unit", or "CGU").

An impairment loss is recognized if the carrying amount of an asset or its CGU exceeds its estimated recoverable amount. Impairment losses are recognized in profit or loss. Impairment losses recognized in respect of CGUs are reduced from the carrying amounts of the assets of the CGU.

Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

M. Provisions and contingencies

Provisions are recognised 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 the amount of the obligation can be estimated reliably.

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 economic resources will be required to settle the obligation, the provision is reversed.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

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

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or A present obligation that arises from past events but is not recognised because:

i. It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or

ii. The amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

Contingent liabilities and assets are not recognised on the balance sheet of the Company, except for contingent liabilities assumed in a business combination that are present obligations arising from past events and which the fair values can be reliably determined.

N. 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.

O. Employee Benefits

Employee benefits include provident fund, employee state insurance scheme, gratuity fund, compensated absences and share based payments.

a) Defined contribution plan

The Company makes contributions to the Provident Fund scheme, a defined contribution benefit scheme. These contributions are deposited with Government administered fund and recognised as an expense in the period in which the related service is performed. There is no further obligation on the Company on this defined contribution plan.

b) Defined benefit plan

In accordance with Indian law, the Company provides for gratuity, a defined benefit retirement plan (the "Gratuity Plan") covering all employees. The Gratuity Plan provides a lump sum payment to vested employees on retirement or on termination of employment for an amount based on the respective employee's salary and the years of employment with the Company. The Company estimates its liability as of each balance sheet date based on an actuarial valuation performed by an independent actuary using projected unit credit method. All the actuarial gain and losses are recognized immediately in full in the period in which they occur in the statement of profit and loss under the Gratuity Plan.

Re-measurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling and the return on plan assets (excluding net interest), is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and is not reclassified to profit or loss. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset.
Defined benefit costs are categorised into three components - Service cost, net interest expense or income; and remeasurement. The Company presents the first two components of defined benefit costs in profit or loss in the line item 'Employee benefits expense'.
The retirement benefit obligation recognized in the Balance Sheet represents the present value of the defined benefit obligation as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the schemes.

c) Short-term employee benefits:

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized during the period when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service. The cost of short-term compensated absences is accounted as under:

- in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and

- in case of non-accumulating compensated absences, when the absences occur.

d) Long-term employee benefits:

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognized as a liability at the present value of the defined benefit obligation as at the balance sheet date.

e) Other employee benefits
Other employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided.

P. Leases

The Company's lease asset classes primarily consist of leases for buildings. The Company, at the inception of a contract, assesses whether the contract is a lease or not lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a time in exchange for a consideration. This policy has been applied to contracts existing and entered into on or after April 1, 2018.

The Company applies a single recognition and measurement approach for all leases. The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-use assets

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

The right-of-use asset is subsequently depreciated using the straight-line method over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Building- 3 to 5 years

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (K) Impairment of non-financial assets.

ii) Lease Liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the Company's incremental borrowing rate. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, change in the Company's estimate of the amount expected to be payable under a residual value guarantee, change in assessment of whether the Company will exercise a purchase, extension or termination option.

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

The Company has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Company recognises the lease payments associated with these leases as an expense over the lease term.

iii) Short-term leases and leases of low-value assets

The Company has elected not to recognise right-of-use assets and liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Company recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term

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.

Q. Taxes

Current income tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for the period. The tax rates and tax laws used to compute the current tax amount are those that are enacted or substantively enacted by the reporting date and applicable for the period. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and liability simultaneously.

Current income tax relating to items recognised directly in equity is recognised in equity and not in the statement of profit or loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation, and it establishes provisions where appropriate.

Deferred tax

Deferred income tax is recognized using the using the balance sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in Financial Statements, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction. Deferred income tax assets are recognized to the extent 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 utilized.

The carrying amount of deferred income 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 income tax asset to be utilized. Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting period.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss. Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

The Company offsets deferred income tax assets and liabilities, where it has a legally enforceable right to offset current tax assets against current tax liabilities, and they relate to taxes levied by the same taxation authority on either the same taxable entity, or on different taxable entities where there is an intention to settle the current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

R. Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) attributable to ordinary equity holders of the Parent by weighted average number of equity shares outstanding during the period adjusted for treasury shares held. Diluted earnings per share is computed by dividing the profit/(loss) attributable to ordinary equity holders of the Parent using the weighted-average number of equity shares considered for deriving basic earnings per share and weighted average number of dilutive equivalent shares outstanding during the period, except where the results would be anti-dilutive. Dilutive potential shares are deemed converted at the beginning of the period, unless issued at later date.

S. Financial guarantee contracts

A financial guarantee contract is a contract that requires the Company to make specified payments to reimburse the holder for the loss it incurred when the specified debtor fails to make payment due in accordance with the terms of a debt instrument.
Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently it is measured at the higher of:

(i) the amount of the loss allowance determined in accordance with the Expected Credit Loss model, and

(ii) the amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 115.

T. 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 IND AS 109, the Company does not separate embedded derivatives. Rather, it applies the classification requirements contained in IND AS 109 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 though 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.

U. Cash flow statement

Cash flow are reported using the indirect method whereby loss for the period is adjusted for the effects of transaction of non-cash nature.

V. Segment reporting

An operating segment is a component of the Company that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the Company's other components, and for which discrete financial information is available. Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker ("CODM"). Revenues, expenses, assets and liabilities, which are common to the enterprise as a whole and are not allocable to segments on a reasonable basis, have been treated as "unallocated revenues/ expenses/ assets/ liabilities", as the case may be.

The Chief Operating Decision Maker (CODM) i.e. the Board of Director reviews the results when making decisions about allocating resources and assessing performance of the Company as a whole and hence, the Company has only one reportable segment.

W. Recent pronouncements but not yet effective

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, applicable from April 1, 2022, as below:

Ind AS 103 - Reference to Conceptual Framework

The amendments specifiy that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 16 - Proceeds before intended use

The amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in profit or loss. The Company does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its financial statements.

Ind AS 37 - Onerous Contracts - Costs of Fulfilling a Contract
The amendments specify that that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts. The amendment is essentially a clarification and the Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 109 - Annual Improvements to Ind AS (2021)

The amendment clarifies which fees an entity includes when it applies the '10 percent' test of Ind AS 109 in assessing whether to derecognise a financial liability. The Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 106 - Annual Improvements to Ind AS (2021)

The amendments remove the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential confusion regarding the treatment of lease incentives that might arise because of how lease incentives were described in that illustration. The Company does not expect the amendment to have any significant impact in its financial statements.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (4) [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 (5) [See below]	

Textual information (4)

Statement of Ind AS compliance [Text Block]

A. Statement of compliance

These financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 as amended notified under Section 133 of Companies Act, 2013, ("the Act") and other relevant provisions of the Act.

B. Basis of preparation and presentation

The Financial Statements have been prepared on accrual and going concern basis under historical cost convention except for the following assets and liabilities which are measured at fair value:
- Investments in mutual funds
- Certain financial assets and liabilities
- Net defined benefit liability recorded at present value of defined benefit obligations net of fair value of plan assets

The Management has prepared the financial statements on the basis that it will continue to operate as a going concern.

The Financial Statements are presented in Million Indian Rupees (INR Mn or Rs. Mn) rounded to nearest two decimals and all values are reported in millions of Indian rupees except share data, unless otherwise stated. Certain notes and disclosures in the financials have been represented as Zero ("0"), where the absolute amount is below the rounding off norms adopted by the Company.

Textual information (5)

Disclosure of significant accounting policies [Text Block]

1. Corporate information
Tata 1MG Healthcare Solutions Private limited (formerly known as 1MG Healthcare Solutions Private limited and before that as 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.

The Company entered into Business Purchase Agreement with Tata 1MG Technologies Private Limited to acquire its marketplace platform via slump sale w.e.f June 10, 2021. The business transfer is accounted as common control business combination. Refer note 42 for more details.

2. Significant accounting policies

A summary of the significant accounting policies adopted and applied in the preparation of the Financial Statements are given below. The accounting policies set out below have been consistently applied as compared to the accounting policies applied while preparing the annual financial statements of the Company for the year ended March 31, 2021.

A. Statement of compliance

These financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 as amended notified under Section 133 of Companies Act, 2013, ("the Act") and other relevant provisions of the Act.

B. Basis of preparation and presentation

The Financial Statements have been prepared on accrual and going concern basis under historical cost convention except for the following assets and liabilities which are measured at fair value:
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The Management has prepared the financial statements on the basis that it will continue to operate as a going concern.

The Financial Statements are presented in Million Indian Rupees (INR Mn or Rs. Mn) rounded to nearest two decimals and all values are reported in millions of Indian rupees except share data, unless otherwise stated. Certain notes and disclosures in the financials have been represented as Zero ("0"), where the absolute amount is below the rounding off norms adopted by the Company.

C. Business combinations and goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Company elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

The Company determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organised workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

- Deferred tax assets or liabilities, and the liabilities or assets related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Tax and Ind AS 19 Employee Benefits respectively.

- Potential tax effects of temporary differences and carry forwards of an acquiree that exist at the acquisition date or arise as a result of the acquisition are accounted in accordance with Ind AS 12.

- Liabilities or equity instruments related to share based payment arrangements of the acquiree or share - based payments arrangements of the Company entered into to replace share-based payment arrangements of the acquiree are measured in accordance with Ind AS 102 Share-based Payments at the acquisition date.

- Assets (or disposal groups) that are classified as held for sale in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations are measured in accordance with that Standard.

- Reacquired rights are measured at a value determined on the basis of the remaining contractual term of the related contract. Such valuation does not consider potential renewal of the reacquired right.

When the Company acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. This includes the separation of embedded derivatives in host contracts by the acquiree.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

Any contingent consideration to be transferred by the acquirer is recognised at fair value at the acquisition date. Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of Ind AS 109 Financial Instruments, is measured at fair value with changes in fair value recognised in profit or loss in accordance with Ind AS 109. If the contingent consideration is not within the scope of Ind AS 109, it is measured in accordance with the appropriate Ind AS and shall be recognised in profit or loss. Contingent consideration that is classified as equity is not re-measured at subsequent reporting dates and subsequent its settlement is accounted for within equity.

Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities assumed. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Company re-assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and reviews the procedures used to measure the amounts to be recognised at the acquisition date. If the reassessment still results in an excess of the fair value of net assets acquired over the aggregate consideration transferred, then the gain is recognised in OCI and accumulated in equity as capital reserve. However, if there is no clear evidence of bargain purchase, the entity recognises the gain directly in equity as capital reserve, without routing the same through OCI.

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Company's cash-generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

Where goodwill has been allocated to a cash-generating unit and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the gain or loss on disposal. Goodwill disposed in these circumstances is measured based on the relative values of the disposed operation and the portion of the cash-generating unit retained.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Company reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

Common Control business combinations transactions
Business combinations involving entities that are controlled by the Company are accounted for using the pooling of interest method as follows:

- The assets and liabilities of the combining entities are reflected at their carrying amounts from the controlling parties' perspective.

- No adjustments are made to reflect fair values of assets and liabilities, or recognise any new assets or liabilities. Adjustments are only made to harmonise accounting policies.

- The financial information in the Financial Statements in respect of prior periods is restated as if the business combination had occurred from the beginning of the preceding period in the financial statements, irrespective of the actual date of the combination. However, where the business combination had occurred after that date, the prior period information is restated only from that date.

- The balance of the retained earnings appearing in the Financial Statements of the transferor is aggregated with the corresponding balance appearing in the financial statements of the transferee or is adjusted against general reserve.

- The identity of the reserves are preserved and the reserves of the transferor become the reserves of the transferee.

- The difference, if any, between the amounts recorded as share capital issued plus any additional consideration in the form of cash or other assets and the amount of share capital of the transferor is transferred to capital reserve and is presented separately from other capital reserves.

D. Use of estimates and judgements

The preparation of Financial Statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Critical accounting judgments and key sources of uncertainty

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

Estimates

(i) Useful lives and residual value of property, plant and equipment: Useful life and residual value are determined by the management based on a technical evaluation considering nature of asset, past experience, estimated usage of the asset, vendor's advice etc and same is reviewed at each financial period end.

(ii) Provision for loyalty points: Provision for the expected cost of loyalty points are recognized based upon the best estimate of the expenditure required to settle the Company's obligation. These estimates are based upon past experience.

(iii) Deferred taxes: Deferred taxes are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

(iv) Measurement of defined benefit obligation: The cost of defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumption that may differ from actual developments in future. This includes determination of discount rate, future salary increase rate, mortality rates etc.

(v) Impairment of financial and non-financial assets: Assumptions underlying the estimation of recoverable amounts of assets for impairment tests.

Judgements

(i) Leases: To determine whether arrangement contains a lease or not requires management judgement.

(ii) Incentives: Assessment of accounting for incentives/ consideration payable to customer and customers' customer.

E. Functional and foreign currency

Functional and presentation currency
Management has determined the currency of the primary economic environment in which the entity resides in and operates as the functional currency. The functional currency of the Company is Indian Rupees (INR), as it best represents the operating business performance and underlying transactions. All financial information presented in INR, except as stated otherwise.

Transactions and balances
Transactions in foreign currencies are measured in the functional currency of the Company and are recorded on initial recognition in the functional currency at exchange rates prevailing at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the end of the reporting period.

Exchange differences arising on settlement or translation of monetary items are recognised in the statement of profit and loss.

Non-monetary items that are measured in historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

F. Current and non-current classification

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

- An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in 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 period.

All other assets are classified as non-current.

- A liability is current when:

- It is expected to be settled in normal operating cycle;

- It is held primarily for the purpose of trading;

- It is due to be settled within twelve months after the reporting period; or

- There is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

G. Measurement of fair values

A number of the Company's accounting policies and disclosures require the measurement of fair values, for financial assets and liabilities. The Company has an established control framework with respect to the measurement of fair values. This includes a valuation team that has overall responsibility for overseeing all significant fair value measurements, including Level 3 fair values, and reports directly to the board of

directors.

The valuation team regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the valuation team assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which the valuations should be classified.

External valuers are involved in valuation of significant financial assets and liabilities. Involvement of external valuers is decided upon by valuation team. Selection criteria includes market knowledge, reputation, independence and whether professional standards are maintained.

Significant valuation issues are reported to the Company's board of directors.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

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

- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfer between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

H. Revenue recognition

The Company derives revenue primarily from sale of products. Revenue from contracts with customers is recognized when control of goods or services are transferred to the customer at an amount that reflects consideration to which the Company expects to be entitled in exchange for those goods or services. The Company has concluded that it is the agent in some of its revenue arrangements because it typically does not control the good/services before transferring them to the end-customer, & is the principal in some of its revenue arrangements because it typically controls the good/services before transferring them to the end-customer

The disclosures of significant accounting judgements, estimates and assumptions relating to revenue from contracts with customers are provided in Note 2E. Revenue is recognized based on the following specified criteria:

Sale of products (medicines)
Revenue is recognized upon transfer of control of promised goods to customers in an amount that reflects the consideration which the Group expects to receive in exchange for those goods.

Revenue from sale of medicines are recognized at point in time when control of the products is transferred to the customers. Control is considered to be transferred upon delivery of the products to 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. The Group nets off promotional coupon, upfront discounts and cashback availed with the revenue. 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.

Facilitation fees
The Company recognises facilitation fee when the transaction of sale of goods is completed and settled through its market place i.e. at the time of delivery of the goods to the end-customers. Revenue from shipping services provided to such customers is recognized on delivery.

Other operating revenue
Other operating revenue mainly consist of revenue from shipping services, e-consultancy services and advertisement services. Revenue from e-consultancy services and advertisement services are recognised upon rendering of services

Contract balances

Trade receivables- A receivable represents the Company's right to an amount that is unconditional i.e. only the passage of time is required before payment of the consideration is due.

Contract liabilities- A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer.

Transaction price

The transaction price typically includes the amount of consideration the Company expects to be entitled in exchange for transferring goods or services to the customer. Revenue from pharma facilitation contracts of the Company is generally based on the sale price of the transaction settled through its market place and contracts provide a right of return the goods to the end-customers within a specified period of time. The Company uses the expected value method to estimate the goods that will not be returned because this method best predicts the amount of variable consideration to which the Company will be entitled. The requirements in Ind AS 115 on constraining estimates of variable consideration are also applied in order to determine the amount of variable consideration that can be included in the transaction price. For goods that are expected to be returned, instead of revenue, the Company recognises a refund liability.
The Company receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component as the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service is one year or less.
The Company collects Goods and Service Tax (GST) and sales taxes on behalf of the government. Hence, GST is not included in Revenue from operations.

Consideration payable to a customer's includes promotional coupons (i.e business promotion expenses) to the end customers, applied on the transaction value. Such promotional coupons are accounted for in the Financial Statements as a reduction from the revenue in accordance with Ind AS 115.

Other Income

Interest income mainly consists of interest income earned on bank deposits recorded using effective interest rate.

I. Property, plant and equipment

a) Recognition and measurement

All items of property, plant and equipment are initially measured at cost and subsequently it is measured at cost less accumulated depreciation and impairment losses, if any. Costs include expenditures directly attributable to acquisition of assets. The cost of an item of property, plant and equipment is recognised as an asset, if and only if, it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced in intervals, the Company recognises such parts as individual assets with specific useful lives and depreciation, respectively. Any subsequent cost incurred is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in statement of profit and loss as incurred.

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 straight-line method (SLM) 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.

b) Derecognition

An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in the statement of profit and loss in the period the asset is derecognised.

c) Depreciation

The Company depreciates property, plant and equipment over the estimated useful life on a straight-line basis from the date the assets are available for use. The estimated useful life of assets are reviewed and where appropriate are adjusted, annually.

The Company has assessed the useful lives of Property, Plant and Equipment as per Schedule II to the Companies Act, 2013. The residual value, estimated useful life and method of depreciation of property, plant and equipment are reviewed at each financial period and adjusted prospectively, if appropriate. The estimated useful lives of assets are as follows:

Category of assets	Estimated useful life (Years)
Computers and peripherals	3
Furniture and fixtures	5
Office equipment	6
Vehicles	3
Plant and machinery	10

Depreciation on leasehold assets is provided over the lease term or expected useful life of the asset, whichever is lower.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

J. Intangible assets

a) Recognition and measurement

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

Subsequent expenditures are capitalised only when they increase the future economic benefits embodied in the specific asset to which they relate.

Intangible assets with indefinite useful lives are not amortised, but tested for impairment annually. Intangible assets with finite lives are amortised over the estimated useful life. 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. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss in the expense category consistent with the function of the intangible assets.

b) Derecognition

An intangible asset is derecognised when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of intangible assets are determined by comparing the proceeds from disposal with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

c) Amortization

Amortization method, useful lives and residual values are reviewed at the end of each financial period and adjusted, if appropriate.

The estimated useful lives of intangible assets are as follows:

Category of assets	Estimated useful life (Years)
Computer software	3
Intellectual property rights	3

K. Borrowing costs

Borrowing cost includes interest and other costs incurred in connection with the arrangement of borrowings. Borrowing costs directly attributable to the acquisition or construction of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. Other borrowing costs are expensed in the period they occur.

L. Impairment of non-financial assets

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

For assets that are not yet available for use, the recoverable amount is estimated at each reporting date.

The recoverable amount of an asset or cash-generating unit is the higher of its fair value less costs to disposal and its value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For the purpose of impairment testing, assets that cannot be tested individually are Companied together into the smallest Company of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or Companies of assets (the "cash-generating unit", or "CGU").

An impairment loss is recognized if the carrying amount of an asset or its CGU exceeds its estimated recoverable amount. Impairment losses are recognized in profit or loss. Impairment losses recognized in respect of CGUs are reduced from the carrying amounts of the assets of the CGU.

Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

M. Provisions and contingencies

Provisions are recognised 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 the amount of the obligation can be estimated reliably.

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 economic resources will be required to settle the obligation, the provision is reversed.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

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

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or A present obligation that arises from past events but is not recognised because:

i. It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or

ii. The amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

Contingent liabilities and assets are not recognised on the balance sheet of the Company, except for contingent liabilities assumed in a business combination that are present obligations arising from past events and which the fair values can be reliably determined.

N. 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.

O. Employee Benefits

Employee benefits include provident fund, employee state insurance scheme, gratuity fund, compensated absences and share based payments.

a) Defined contribution plan

The Company makes contributions to the Provident Fund scheme, a defined contribution benefit scheme. These contributions are deposited with Government administered fund and recognised as an expense in the period in which the related service is performed. There is no further obligation on the Company on this defined contribution plan.

b) Defined benefit plan

In accordance with Indian law, the Company provides for gratuity, a defined benefit retirement plan (the "Gratuity Plan") covering all employees. The Gratuity Plan provides a lump sum payment to vested employees on retirement or on termination of employment for an amount based on the respective employee's salary and the years of employment with the Company. The Company estimates its liability as of each balance sheet date based on an actuarial valuation performed by an independent actuary using projected unit credit method. All the actuarial gain and losses are recognized immediately in full in the period in which they occur in the statement of profit and loss under the Gratuity Plan.

Re-measurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling and the return on plan assets (excluding net interest), is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and is not reclassified to profit or loss. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset.
Defined benefit costs are categorised into three components - Service cost, net interest expense or income; and remeasurement. The Company presents the first two components of defined benefit costs in profit or loss in the line item 'Employee benefits expense'.
The retirement benefit obligation recognized in the Balance Sheet represents the present value of the defined benefit obligation as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the schemes.

c) Short-term employee benefits:

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized during the period when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service. The cost of short-term compensated absences is accounted as under:

- in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and

- in case of non-accumulating compensated absences, when the absences occur.

d) Long-term employee benefits:

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognized as a liability at the present value of the defined benefit obligation as at the balance sheet date.

e) Other employee benefits
Other employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided.

P. Leases

The Company's lease asset classes primarily consist of leases for buildings. The Company, at the inception of a contract, assesses whether the contract is a lease or not lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a time in exchange for a consideration. This policy has been applied to contracts existing and entered into on or after April 1, 2018.

The Company applies a single recognition and measurement approach for all leases. The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-use assets

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

The right-of-use asset is subsequently depreciated using the straight-line method over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Building- 3 to 5 years

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (K) Impairment of non-financial assets.

ii) Lease Liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the Company's incremental borrowing rate. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, change in the Company's estimate of the amount expected to be payable under a residual value guarantee, change in assessment of whether the Company will exercise a purchase, extension or termination option.

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

The Company has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Company recognises the lease payments associated with these leases as an expense over the lease term.

iii) Short-term leases and leases of low-value assets

The Company has elected not to recognise right-of-use assets and liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Company recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term

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.

Q. Taxes

Current income tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for the period. The tax rates and tax laws used to compute the current tax amount are those that are enacted or substantively enacted by the reporting date and applicable for the period. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and liability simultaneously.

Current income tax relating to items recognised directly in equity is recognised in equity and not in the statement of profit or loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation, and it establishes provisions where appropriate.

Deferred tax

Deferred income tax is recognized using the using the balance sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in Financial Statements, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction. Deferred income tax assets are recognized to the extent 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 utilized.

The carrying amount of deferred income 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 income tax asset to be utilized. Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting period.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss. Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

The Company offsets deferred income tax assets and liabilities, where it has a legally enforceable right to offset current tax assets against current tax liabilities, and they relate to taxes levied by the same taxation authority on either the same taxable entity, or on different taxable entities where there is an intention to settle the current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

R. Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) attributable to ordinary equity holders of the Parent by weighted average number of equity shares outstanding during the period adjusted for treasury shares held. Diluted earnings per share is computed by dividing the profit/(loss) attributable to ordinary equity holders of the Parent using the weighted-average number of equity shares considered for deriving basic earnings per share and weighted average number of dilutive equivalent shares outstanding during the period, except where the results would be anti-dilutive. Dilutive potential shares are deemed converted at the beginning of the period, unless issued at later date.

S. Financial guarantee contracts

A financial guarantee contract is a contract that requires the Company to make specified payments to reimburse the holder for the loss it incurred when the specified debtor fails to make payment due in accordance with the terms of a debt instrument.
Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently it is measured at the higher of:

(i) the amount of the loss allowance determined in accordance with the Expected Credit Loss model, and

(ii) the amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 115.

T. 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 IND AS 109, the Company does not separate embedded derivatives. Rather, it applies the classification requirements contained in IND AS 109 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 though 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.

U. Cash flow statement

Cash flow are reported using the indirect method whereby loss for the period is adjusted for the effects of transaction of non-cash nature.

V. Segment reporting

An operating segment is a component of the Company that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the Company's other components, and for which discrete financial information is available. Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker ("CODM"). Revenues, expenses, assets and liabilities, which are common to the enterprise as a whole and are not allocable to segments on a reasonable basis, have been treated as "unallocated revenues/ expenses/ assets/ liabilities", as the case may be.

The Chief Operating Decision Maker (CODM) i.e. the Board of Director reviews the results when making decisions about allocating resources and assessing performance of the Company as a whole and hence, the Company has only one reportable segment.

W. Recent pronouncements but not yet effective

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, applicable from April 1, 2022, as below:

Ind AS 103 - Reference to Conceptual Framework

The amendments specifiy that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 16 - Proceeds before intended use

The amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in profit or loss. The Company does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its financial statements.

Ind AS 37 - Onerous Contracts - Costs of Fulfilling a Contract
The amendments specify that that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts. The amendment is essentially a clarification and the Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 109 - Annual Improvements to Ind AS (2021)

The amendment clarifies which fees an entity includes when it applies the '10 percent' test of Ind AS 109 in assessing whether to derecognise a financial liability. The Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 106 - Annual Improvements to Ind AS (2021)

The amendments remove the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential confusion regarding the treatment of lease incentives that might arise because of how lease incentives were described in that illustration. The Company does not expect the amendment to have any significant impact in its financial statements.

[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
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
Description of reasons why applying new accounting policy provides reliable and more relevant information	NA

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

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

[400600] Notes - Property, plant and equipment

Disclosure of additional information about property plant and equipment [Table] **..(1)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	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

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

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,232.76	18.65		1,232.76
Acquisitions through business combinations, property, plant and equipment	0	37.33		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-101.83	-17.84		
Total Depreciation property plant and equipment	-101.83	-17.84		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	-20.76		
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	-20.76		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.43	0.3		3.45
Total disposals and retirements, property, plant and equipment	3.43	0.3		3.45
Total increase (decrease) in property, plant and equipment	1,127.5	17.08		1,229.31
Property, plant and equipment at end of period	1,162.09	34.59	17.51	1,325.53

Disclosure of detailed information about property, plant and equipment [Table] **..(2)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	18.65			
Acquisitions through business combinations, property, plant and equipment	37.33			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			101.83	17.84
Total Depreciation property plant and equipment			101.83	17.84
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	20.76
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	20.76
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.3		0.02	0
Total disposals and retirements, property, plant and equipment	0.3		0.02	0
Total increase (decrease) in property, plant and equipment	55.68		101.81	38.6
Property, plant and equipment at end of period	96.22	40.54	163.44	61.63

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		814.31	16.3	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-65	-5.88	
Total Depreciation property plant and equipment		-65	-5.88	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.95	0	
Total disposals and retirements, property, plant and equipment		1.95	0	
Total increase (decrease) in property, plant and equipment		747.36	10.42	
Property, plant and equipment at end of period	23.03	765.87	18.51	8.09

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	814.31	16.3		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				65
Total Depreciation property plant and equipment				65
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.95	0		
Total disposals and retirements, property, plant and equipment	1.95	0		
Total increase (decrease) in property, plant and equipment	812.36	16.3		65
Property, plant and equipment at end of period	848.9	36.54	20.24	83.03

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			814.31	16.3
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5.88		-65	-5.88
Total Depreciation property plant and equipment	5.88		-65	-5.88
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			1.95	0
Total disposals and retirements, property, plant and equipment			1.95	0
Total increase (decrease) in property, plant and equipment	5.88		747.36	10.42
Property, plant and equipment at end of period	18.03	12.15	765.87	18.51

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		814.31	16.3	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.95	0	
Total disposals and retirements, property, plant and equipment		1.95	0	
Total increase (decrease) in property, plant and equipment		812.36	16.3	
Property, plant and equipment at end of period	8.09	848.9	36.54	20.24

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				814.31
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	65	5.88		-65
Total Depreciation property plant and equipment	65	5.88		-65
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				1.95
Total disposals and retirements, property, plant and equipment				1.95
Total increase (decrease) in property, plant and equipment	65	5.88		747.36
Property, plant and equipment at end of period	83.03	18.03	12.15	765.87

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	16.3		814.31	16.3
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-5.88			
Total Depreciation property plant and equipment	-5.88			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		1.95	0
Total disposals and retirements, property, plant and equipment	0		1.95	0
Total increase (decrease) in property, plant and equipment	10.42		812.36	16.3
Property, plant and equipment at end of period	18.51	8.09	848.9	36.54

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		65	5.88	
Total Depreciation property plant and equipment		65	5.88	
Total increase (decrease) in property, plant and equipment		65	5.88	
Property, plant and equipment at end of period	20.24	83.03	18.03	12.15

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	814.31	16.3		814.31
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-65	-5.88		
Total Depreciation property plant and equipment	-65	-5.88		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.95	0		1.95
Total disposals and retirements, property, plant and equipment	1.95	0		1.95
Total increase (decrease) in property, plant and equipment	747.36	10.42		812.36
Property, plant and equipment at end of period	765.87	18.51	8.09	848.9

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	16.3			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			65	5.88
Total Depreciation property plant and equipment			65	5.88
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0			
Total increase (decrease) in property, plant and equipment	16.3		65	5.88
Property, plant and equipment at end of period	36.54	20.24	83.03	18.03

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		2.1	0.07	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.34	-0.48	
Total Depreciation property plant and equipment		-0.34	-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	
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		1.76	-0.41	
Property, plant and equipment at end of period	12.15	2.83	1.07	1.48

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2.1	0.07		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.34
Total Depreciation property plant and equipment				0.34
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	2.1	0.07		0.34
Property, plant and equipment at end of period	5.2	3.1	3.03	2.37

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			2.1	0.07
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.48		-0.34	-0.48
Total Depreciation property plant and equipment	0.48		-0.34	-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		1.76	-0.41
Property, plant and equipment at end of period	2.03	1.55	2.83	1.07

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		2.1	0.07	
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		2.1	0.07	
Property, plant and equipment at end of period	1.48	5.2	3.1	3.03

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				2.1
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.34	0.48		-0.34
Total Depreciation property plant and equipment	0.34	0.48		-0.34
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	0.34	0.48		1.76
Property, plant and equipment at end of period	2.37	2.03	1.55	2.83

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.07		2.1	0.07
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	-0.41		2.1	0.07
Property, plant and equipment at end of period	1.07	1.48	5.2	3.1

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0.34	0.48	
Total Depreciation property plant and equipment		0.34	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	
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		0.34	0.48	
Property, plant and equipment at end of period	3.03	2.37	2.03	1.55

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2.1	0.07		2.1
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.34	-0.48		
Total Depreciation property plant and equipment	-0.34	-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		
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	1.76	-0.41		2.1
Property, plant and equipment at end of period	2.83	1.07	1.48	5.2

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.07			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.34	0.48
Total Depreciation property plant and equipment			0.34	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
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	0.07		0.34	0.48
Property, plant and equipment at end of period	3.1	3.03	2.37	2.03

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		110.15	0.37	
Acquisitions through business combinations, property, plant and equipment		0	5.36	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-7.64	-2.34	
Total Depreciation property plant and equipment		-7.64	-2.34	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	-1.8	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-1.8	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.7	0.24	
Total disposals and retirements, property, plant and equipment		0.7	0.24	
Total increase (decrease) in property, plant and equipment		101.81	1.35	
Property, plant and equipment at end of period	1.55	108.33	6.52	5.17

Disclosure of detailed information about property, plant and equipment [Table] **..(22)**

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	110.15	0.37		
Acquisitions through business combinations, property, plant and equipment	0	5.36		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				7.64
Total Depreciation property plant and equipment				7.64
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, 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	0.7	0.24		0
Total disposals and retirements, property, plant and equipment	0.7	0.24		0
Total increase (decrease) in property, plant and equipment	109.45	5.49		7.64
Property, plant and equipment at end of period	124.27	14.82	9.33	15.94

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			110.15	0.37
Acquisitions through business combinations, property, plant and equipment			0	5.36
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2.34		-7.64	-2.34
Total Depreciation property plant and equipment	2.34		-7.64	-2.34
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	1.8		0	-1.8
Total increase (decrease) through transfers and other changes, property, plant and equipment	1.8		0	-1.8
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0.7	0.24
Total disposals and retirements, property, plant and equipment	0		0.7	0.24
Total increase (decrease) in property, plant and equipment	4.14		101.81	1.35
Property, plant and equipment at end of period	8.3	4.16	108.33	6.52

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		110.15	0.37	
Acquisitions through business combinations, property, plant and equipment		0	5.36	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		(A) 0.7	0.24	
Total disposals and retirements, property, plant and equipment		0.7	0.24	
Total increase (decrease) in property, plant and equipment		109.45	5.49	
Property, plant and equipment at end of period	5.17	124.27	14.82	9.33

(A)

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	7.64	2.34		-0.03
Total Depreciation property plant and equipment	7.64	2.34		-0.03
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	1.8		
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	1.8		
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	7.64	4.14		-0.03
Property, plant and equipment at end of period	15.94	8.3	4.16	0.05

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.04		0	0.04
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		0	0.04
Property, plant and equipment at end of period	0.08	0.08	0.47	0.47

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0.03	0.04	
Total Depreciation property plant and equipment		0.03	0.04	
Total increase (decrease) in property, plant and equipment		0.03	0.04	
Property, plant and equipment at end of period	0.43	0.42	0.39	0.35

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0.04		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.03	-0.04		
Total Depreciation property plant and equipment	-0.03	-0.04		
Total increase (decrease) in property, plant and equipment	-0.03	0		0
Property, plant and equipment at end of period	0.05	0.08	0.08	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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.04			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.03	0.04
Total Depreciation property plant and equipment			0.03	0.04
Total increase (decrease) in property, plant and equipment	0.04		0.03	0.04
Property, plant and equipment at end of period	0.47	0.43	0.42	0.39

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0.04	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.03	-0.04	
Total Depreciation property plant and equipment		-0.03	-0.04	
Total increase (decrease) in property, plant and equipment		-0.03	0	
Property, plant and equipment at end of period	0.35	0.05	0.08	0.08

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0.04		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.03
Total Depreciation property plant and equipment				0.03
Total increase (decrease) in property, plant and equipment	0	0.04		0.03
Property, plant and equipment at end of period	0.47	0.47	0.43	0.42

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0.04
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.04		-0.03	-0.04
Total Depreciation property plant and equipment	0.04		-0.03	-0.04
Total increase (decrease) in property, plant and equipment	0.04		-0.03	0
Property, plant and equipment at end of period	0.39	0.35	0.05	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0.04	
Total increase (decrease) in property, plant and equipment		0	0.04	
Property, plant and equipment at end of period	0.08	0.47	0.47	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				131.96
Acquisitions through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.03	0.04		-10.25
Total Depreciation property plant and equipment	0.03	0.04		-10.25
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment				0
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				0.49
Total disposals and retirements, property, plant and equipment				0.49
Total increase (decrease) in property, plant and equipment	0.03	0.04		121.22
Property, plant and equipment at end of period	0.42	0.39	0.35	122.36

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.23		131.96	0.23
Acquisitions through business combinations, property, plant and equipment	0.65		0	0.65
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.83			
Total Depreciation property plant and equipment	-0.83			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	-0.39			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.39		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.02		0.49	0.02
Total disposals and retirements, property, plant and equipment	0.02		0.49	0.02
Total increase (decrease) in property, plant and equipment	-0.36		131.47	0.86
Property, plant and equipment at end of period	1.14	1.5	135.35	3.88

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		10.25	0.83	
Total Depreciation property plant and equipment		10.25	0.83	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0.39	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0.39	
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		10.25	1.22	
Property, plant and equipment at end of period	3.02	12.99	2.74	1.52

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	131.96	0.23		131.96
Acquisitions through business combinations, property, plant and equipment	0	0.65		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-10.25	-0.83		
Total Depreciation property plant and equipment	-10.25	-0.83		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	-0.39		
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	-0.39		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.49	0.02		0.49
Total disposals and retirements, property, plant and equipment	0.49	0.02		0.49
Total increase (decrease) in property, plant and equipment	121.22	-0.36		131.47
Property, plant and equipment at end of period	122.36	1.14	1.5	135.35

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.23			
Acquisitions through business combinations, property, plant and equipment	0.65			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			10.25	0.83
Total Depreciation property plant and equipment			10.25	0.83
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0.39
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	0.39
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.02		0	0
Total disposals and retirements, property, plant and equipment	0.02		0	0
Total increase (decrease) in property, plant and equipment	0.86		10.25	1.22
Property, plant and equipment at end of period	3.88	3.02	12.99	2.74

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		99.72	1.64	
Acquisitions through business combinations, property, plant and equipment		0	31.32	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-15.3	-8.26	
Total Depreciation property plant and equipment		-15.3	-8.26	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	-18.57	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-18.57	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.28	0.04	
Total disposals and retirements, property, plant and equipment		0.28	0.04	
Total increase (decrease) in property, plant and equipment		84.14	6.09	
Property, plant and equipment at end of period	1.52	91.4	7.26	1.17

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	99.72	1.64		
Acquisitions through business combinations, property, plant and equipment	0	31.32		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				15.3
Total Depreciation property plant and equipment				15.3
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, 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	0.3	0.04		0.02
Total disposals and retirements, property, plant and equipment	0.3	0.04		0.02
Total increase (decrease) in property, plant and equipment	99.42	32.92		15.28
Property, plant and equipment at end of period	136.78	37.36	4.44	45.38

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			99.72	1.64
Acquisitions through business combinations, property, plant and equipment			0	31.32
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	8.26		-15.3	-8.26
Total Depreciation property plant and equipment	8.26		-15.3	-8.26
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	18.57		0	-18.57
Total increase (decrease) through transfers and other changes, property, plant and equipment	18.57		0	-18.57
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0.28	0.04
Total disposals and retirements, property, plant and equipment	0		0.28	0.04
Total increase (decrease) in property, plant and equipment	26.83		84.14	6.09
Property, plant and equipment at end of period	30.1	3.27	91.4	7.26

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		99.72	1.64	
Acquisitions through business combinations, property, plant and equipment		0	31.32	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.3	0.04	
Total disposals and retirements, property, plant and equipment		0.3	0.04	
Total increase (decrease) in property, plant and equipment		99.42	32.92	
Property, plant and equipment at end of period	1.17	136.78	37.36	4.44

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				74.52
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	15.3	8.26		-3.27
Total Depreciation property plant and equipment	15.3	8.26		-3.27
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	18.57		
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	18.57		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.02	0		0.01
Total disposals and retirements, property, plant and equipment	0.02	0		0.01
Total increase (decrease) in property, plant and equipment	15.28	26.83		71.24
Property, plant and equipment at end of period	45.38	30.1	3.27	71.25

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		74.52	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.01			
Total Depreciation property plant and equipment	-0.01			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0.01	0
Total disposals and retirements, property, plant and equipment	0		0.01	0
Total increase (decrease) in property, plant and equipment	-0.01		74.51	0
Property, plant and equipment at end of period	0.01	0.02	74.56	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		3.27	0.01	
Total Depreciation property plant and equipment		3.27	0.01	
Total increase (decrease) in property, plant and equipment		3.27	0.01	
Property, plant and equipment at end of period	0.05	3.31	0.04	0.03

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	74.52	0		74.52
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-3.27	-0.01		
Total Depreciation property plant and equipment	-3.27	-0.01		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.01	0		0.01
Total disposals and retirements, property, plant and equipment	0.01	0		0.01
Total increase (decrease) in property, plant and equipment	71.24	-0.01		74.51
Property, plant and equipment at end of period	71.25	0.01	0.02	74.56

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			3.27	0.01
Total Depreciation property plant and equipment			3.27	0.01
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0			
Total increase (decrease) in property, plant and equipment	0		3.27	0.01
Property, plant and equipment at end of period	0.05	0.05	3.31	0.04

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]**
	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	0.03

[612100] Notes - Impairment of assets

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

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

[400700] Notes - Investment property

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

	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**
Disclosure of investment property [TextBlock]		
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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill	0	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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill	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]
	31/03/2020
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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 detailed information about other intangible assets [Table] **..(1)**

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	2.62	2.05		2.62
Amortisation other intangible assets	-0.55	-0.15		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	-0.01	0		
Total increase (decrease) through transfers and other changes, Other intangible assets	-0.01	0		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0.44	0		0.44
Total Disposals and retirements, Other intangible assets	0.44	0		0.44
Total increase (decrease) in Other intangible assets	1.62	1.9		2.18
Other intangible assets at end of period	3.86	2.24	0.34	21.22

Disclosure of detailed information about other intangible assets [Table] **..(2)**

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	2.05			
Amortisation other intangible assets			0.55	0.15
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes			0.01	0
Total increase (decrease) through transfers and other changes, Other intangible assets			0.01	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0			
Total Disposals and retirements, Other intangible assets	0			
Total increase (decrease) in Other intangible assets	2.05		0.56	0.15
Other intangible assets at end of period	19.04	16.99	17.36	16.8

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		2.62	0.55	
Amortisation other intangible assets		-0.31	-0.15	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		-0.01	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		-0.01	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0.44	0	
Total Disposals and retirements, Other intangible assets		0.44	0	
Total increase (decrease) in Other intangible assets		1.86	0.4	
Other intangible assets at end of period	16.65	2.59	0.73	0.33

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	2.62	0.55		
Amortisation other intangible assets				0.31
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes				0.01
Total increase (decrease) through transfers and other changes, Other intangible assets				0.01
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0.44	0		
Total Disposals and retirements, Other intangible assets	0.44	0		
Total increase (decrease) in Other intangible assets	2.18	0.55		0.32
Other intangible assets at end of period	3.2	1.02	0.47	0.61

Disclosure of detailed information about other intangible assets [Table] **..(5)**

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			2.62	0.55
Amortisation other intangible assets	0.15		-0.31	-0.15
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		-0.01	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		-0.01	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals			0.44	0
Total Disposals and retirements, Other intangible assets			0.44	0
Total increase (decrease) in Other intangible assets	0.15		1.86	0.4
Other intangible assets at end of period	0.29	0.14	2.59	0.73

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		2.62	0.55	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0.44	0	
Total Disposals and retirements, Other intangible assets		0.44	0	
Total increase (decrease) in Other intangible assets		2.18	0.55	
Other intangible assets at end of period	0.33	3.2	1.02	0.47

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]			Copyrights, patents and other operating rights [Member]
Sub classes of other intangible assets [Axis]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Amortisation other intangible assets	0.31	0.15		-0.24
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	(A) 0.01	0		
Total increase (decrease) through transfers and other changes, Other intangible assets	0.01	0		
Total increase (decrease) in Other intangible assets	0.32	0.15		-0.24
Other intangible assets at end of period	0.61	0.29	0.14	1.27

(A)

Disclosure of detailed information about other intangible assets [Table] **..(8)**

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1.5		0	1.5
Amortisation other intangible assets	0			
Total increase (decrease) in Other intangible assets	1.5		0	1.5
Other intangible assets at end of period	1.51	0.01	18.02	18.02

Disclosure of detailed information about other intangible assets [Table] **..(9)**

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0.24	0	
Total increase (decrease) in Other intangible assets		0.24	0	
Other intangible assets at end of period	16.52	16.75	16.51	16.51

Disclosure of detailed information about other intangible assets [Table] **..(10)**

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	1.5		0
Amortisation other intangible assets	-0.24	0		
Total increase (decrease) in Other intangible assets	-0.24	1.5		0
Other intangible assets at end of period	1.27	1.51	0.01	18.02

Disclosure of detailed information about other intangible assets [Table] **..(11)**

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1.5			
Amortisation other intangible assets			0.24	0
Total increase (decrease) in Other intangible assets	1.5		0.24	0
Other intangible assets at end of period	18.02	16.52	16.75	16.51

Disclosure of detailed information about other intangible assets [Table] **..(12)**

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]	Other intellectual property rights [Member]		
Sub classes of other intangible assets [Axis]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	1.5	
Amortisation other intangible assets		-0.24	0	
Total increase (decrease) in Other intangible assets		-0.24	1.5	
Other intangible assets at end of period	16.51	1.27	1.51	0.01

Disclosure of detailed information about other intangible assets [Table] **..(13)**

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	1.5		
Amortisation other intangible assets				0.24
Total increase (decrease) in Other intangible assets	0	1.5		0.24
Other intangible assets at end of period	18.02	18.02	16.52	16.75

Disclosure of detailed information about other intangible assets [Table] **..(14)**

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

Classes of other intangible assets [Axis]	Other intellectual property rights [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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	1.5
Amortisation other intangible assets	0		-0.24	0
Total increase (decrease) in Other intangible assets	0		-0.24	1.5
Other intangible assets at end of period	16.51	16.51	1.27	1.51

Disclosure of detailed information about other intangible assets [Table] **..(15)**

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	1.5	
Total increase (decrease) in Other intangible assets		0	1.5	
Other intangible assets at end of period	0.01	18.02	18.02	16.52

Disclosure of detailed information about other intangible assets [Table] **..(16)**

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	0.24	0	
Total increase (decrease) in Other intangible assets	0.24	0	
Other intangible assets at end of period	16.75	16.51	16.51

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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	straight line basis	straight line basis	straight line basis	straight line basis
Useful lives or amortisation rates, other intangible assets	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies
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]		Copyrights, patents and other operating rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	straight line basis	straight line basis	straight line basis	straight line basis
Useful lives or amortisation rates, other intangible assets	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table] **..(3)**

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]		Other intellectual property rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	straight line basis	straight line basis	straight line basis	straight line basis
Useful lives or amortisation rates, other intangible assets	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table] **..(4)**

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	straight line basis	straight line basis
Useful lives or amortisation rates, other intangible assets	Refer to Accounting Policies	Refer to Accounting Policies
Whether other intangible assets are stated at revalued amount	No	No

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

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

[401000] Notes - Biological assets other than bearer plants

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

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

[611100] Notes - Financial instruments

Disclosure of financial assets [Table] **..(1)**

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,437.98	1,040.51	1,048.78	970.04
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Cash and cash equivalents, Other financial assets, Trade Receivables	Cash and cash equivalents, Other financial assets, Trade Receivables	Trade Receivables	Trade Receivables

Disclosure of financial assets [Table] **..(2)**

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,048.78	970.04	389.2	70.47
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Trade Receivables	Trade Receivables	Cash and cash equivalents, Other financial assets	Cash and cash equivalents, Other financial assets

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 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	219	22.41	219	22.41
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Cash and cash equivalents	Cash and cash equivalents	Cash and cash equivalents	Cash and cash equivalents

Disclosure of financial assets [Table] **..(4)**

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	170.2	48.06	170.2	48.06
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Other financial assets	Other financial assets	Other financial assets	Other financial assets

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]	
	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	3,472.08	807.19
Financial liabilities, at fair value	0	0

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-4,387.51	-1,186.78
Net cash flows from (used in) operating activities	-4,387.51	-1,186.78
Net cash flows from (used in) investing activities, continuing operations	-544.25	-4.12
Net cash flows from (used in) investing activities	-544.25	-4.12
Net cash flows from (used in) financing activities, continuing operations	5,027.1	1,203.25
Net cash flows from (used in) financing activities	5,027.1	1,203.25

[400100] Notes - Equity share capital

Disclosure of classes of equity share capital [Table] **..(1)**

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 3,87,57,146	[shares] 2,37,57,146		[shares] 3,87,57,146
Value of shares authorised	387.57	237.57		387.57
Number of shares issued	[shares] 3,43,69,638	[shares] 2,37,57,146		[shares] 3,43,69,638
Value of shares issued	343.7	237.57		343.7
Number of shares subscribed and fully paid	[shares] 3,43,69,638	[shares] 2,37,57,146		[shares] 3,43,69,638
Value of shares subscribed and fully paid	343.7	237.57		343.7
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] 3,43,69,638	[shares] 2,37,57,146		[shares] 3,43,69,638
Total value of shares subscribed	343.7	237.57		343.7
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 3,43,69,638	[shares] 2,37,57,146		[shares] 3,43,69,638
Value of shares called	343.7	237.57		343.7
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	343.7	237.57		343.7
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] 1,06,12,492	[shares] 8,00,000		[shares] 1,06,12,492
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] 1,06,12,492	[shares] 8,00,000		[shares] 1,06,12,492
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] 1,06,12,492	[shares] 8,00,000		[shares] 1,06,12,492
Number of shares outstanding at end of period	[shares] 3,43,69,638	[shares] 2,37,57,146	[shares] 2,29,57,146	[shares] 3,43,69,638
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	106.13	8		106.13
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	106.13	8		106.13
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	106.13	8		106.13
Equity share capital at end of period	343.7	237.57	229.57	343.7
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] 3,43,69,638	[shares] 2,37,57,146		[shares] 3,43,69,638
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] 3,43,69,638	[shares] 2,37,57,146		[shares] 3,43,69,638

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]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares	
Number of shares authorised	[shares] 2,37,57,146	
Value of shares authorised	237.57	
Number of shares issued	[shares] 2,37,57,146	
Value of shares issued	237.57	
Number of shares subscribed and fully paid	[shares] 2,37,57,146	
Value of shares subscribed and fully paid	237.57	
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] 2,37,57,146	
Total value of shares subscribed	237.57	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 2,37,57,146	
Value of shares called	237.57	
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	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	
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] 8,00,000	
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] 8,00,000	
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] 8,00,000	
Number of shares outstanding at end of period	[shares] 2,37,57,146	[shares] 2,29,57,146
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	
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	8	

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	8	
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	8	
Equity share capital at end of period	237.57	229.57
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] 2,37,57,146	
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] 2,37,57,146	
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	

Disclosure of shareholding more than five per cent in company [Table] **..(1)**

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

Classes of equity share capital [Axis]	**Equity shares 1 [Member]**			
Name of shareholder [Axis]	**Name of shareholder [Member]**		**Shareholder 1 [Member]**	
	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**	**01/04/2021 to 31/03/2022**	**01/04/2020 to 31/03/2021**
Type of share	Equity Shares	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] 3,43,69,638	[shares] 2,37,57,146
Percentage of shareholding in company			100.00%	100.00%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	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

[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]	Intercorporate borrowings [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]
	31/03/2021	31/03/2022
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	269.01	1,460

[612700] Notes - Income taxes

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	0	0.21
Total current tax expense (income) and adjustments for current tax of prior periods	0	0.21
Total tax expense (income)	0	0.21
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax expense (income) at applicable tax rate	0	0.21
Total tax expense (income)	0	0.21

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

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

[401100] Notes - Subclassification and notes on liabilities and assets

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]		
Classification of advances [Axis]	Advances given suppliers [Member]	Advances given employees [Member]	Prepaid expenses [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]	Unsecured considered good [Member]
	31/03/2021	31/03/2021	31/03/2021
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	0.08	4.01
Details of advance due by directors other officers or others [Abstract]			
Advance due by directors	0	0	0
Advance due by other officers	0	0	0
Total advance due by directors other officers or others	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
Total advance due by firms or companies in which any director is partner or director	0	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	873.86	58.62	873.86	56.63
Goods in transit	0	1.99	0	1.99
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

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	641.3	14.96
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	641.3	14.96

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	125.05	6.13	99.96	187.2
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 Less: restricted cash balance	Advances from customer Less: restricted cash balance
Other current financial liabilities, others	125.05	6.13	99.96	187.2

Other current financial liabilities, others [Table] **..(2)**

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

Other current financial liabilities, others [Axis]	Column3		Column4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	33.91	1.2	21.71	40
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	Accrued interest on loan	BTA purchase consideration payable
Other current financial liabilities, others	33.91	1.2	21.71	40

Other current financial assets others [Table] **..(1)**

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

Other current financial assets others [Axis]	A1		A2
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]			
Other current financial assets [Abstract]			
Other current financial assets others	105.81	44.99	0.57
Other current financial assets others [Abstract]			
Other current financial assets others [Line items]			
Description other current financial assets others	Advances to customers	Advances to customers	Interest accruesd on deposits
Other current financial assets others	105.81	44.99	0.57

Other non-current assets, others [Table] **..(1)**

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

Other non-current assets, others [Axis]	A1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	24.3	0.62
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Non Current Tax Assets	Non Current Tax Assets
Other non-current assets, others	24.3	0.62

Disclosure of breakup of provisions [Table] **..(1)**

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	33.05	15.61	0.06	3.16
Provision leave encashment	0	0	43.08	5.47
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	33.05	15.61	43.14	8.63
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	33.05	15.61	43.14	8.63

Other current assets others [Table] **..(1)**

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

Other current assets others [Axis]	Column1		Column2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	16.25	5.38	35.85	16.64
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid Expenses	Prepaid Expenses	Advance to supplier	Advance to supplier
Other current assets, others	16.25	5.38	35.85	16.64

Other current assets others [Table] **..(2)**

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

Other current assets others [Axis]	Column3	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	336.77	25.9
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Balance with government authorities	Balance with government authorities
Other current assets, others	336.77	25.9

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]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	1,876.08	1,332.75	1,048.78	970.04
Allowance for bad and doubtful debts	827.3	362.71	0	0
Total trade receivables	1,048.78	970.04	1,048.78	970.04
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			121.92	0.12
Total trade receivables due by directors, other officers or others			121.92	0.12
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

Subclassification of trade receivables [Table] **..(2)**

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	827.3	362.71
Allowance for bad and doubtful debts	827.3	362.71
Total trade receivables	0	0
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Advances, non-current	0	0
Total other non-current assets	24.3	0.62
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	117.1	22.26
Total balance with banks	117.1	22.26
Cash on hand	0.64	0.15
Total cash and cash equivalents	117.74	22.41
Bank balance other than cash and cash equivalents	101.26	0
Total cash and bank balances	219	22.41
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
Security deposits	63.82	3.07
Total other current financial assets	170.2	48.06
Total other current assets	388.87	47.92
Total other non-current financial liabilities	641.3	14.96
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	280.63	234.53
Taxes payable other tax	60.61	0.7
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	60.61	0.7
Total other current liabilities	60.61	0.7

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
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	106.12	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	1	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	282.08	352.36	
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	

[611800] Notes - Revenue

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

	01/04/2021 to 31/03/2022	**01/04/2020 to 31/03/2021**
Disclosure of revenue [TextBlock]	Textual information (6) [See below]	

Textual information (6)

Disclosure of revenue [Text Block]

Revenue recognition

The Company derives revenue primarily from sale of products. Revenue from contracts with customers is recognized when control of goods or services are transferred to the customer at an amount that reflects consideration to which the Company expects to be entitled in exchange for those goods or services. The Company has concluded that it is the agent in some of its revenue arrangements because it typically does not control the good/services before transferring them to the end-customer, & is the principal in some of its revenue arrangements because it typically controls the good/services before transferring them to the end-customer

The disclosures of significant accounting judgements, estimates and assumptions relating to revenue from contracts with customers are provided in Note 2E. Revenue is recognized based on the following specified criteria:

Sale of products (medicines)
Revenue is recognized upon transfer of control of promised goods to customers in an amount that reflects the consideration which the Group expects to receive in exchange for those goods.

Revenue from sale of medicines are recognized at point in time when control of the products is transferred to the customers. Control is considered to be transferred upon delivery of the products to 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. The Group nets off promotional coupon, upfront discounts and cashback availed with the revenue. 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.

Facilitation fees
The Company recognises facilitation fee when the transaction of sale of goods is completed and settled through its market place i.e. at the time of delivery of the goods to the end-customers. Revenue from shipping services provided to such customers is recognized on delivery.

Other operating revenue
Other operating revenue mainly consist of revenue from shipping services, e-consultancy services and advertisement services. Revenue from e-consultancy services and advertisement services are recognised upon rendering of services

Contract balances

Trade receivables- A receivable represents the Company's right to an amount that is unconditional i.e. only the passage of time is required before payment of the consideration is due.

Contract liabilities- A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer.

Transaction price

The transaction price typically includes the amount of consideration the Company expects to be entitled in exchange for transferring goods or services to the customer. Revenue from pharma facilitation contracts of the Company is generally based on the sale price of the transaction settled through its market place and contracts provide a right of return the goods to the end-customers within a specified period of time. The Company uses the expected value method to estimate the goods that will not be returned because this method best predicts the amount of variable consideration to which the Company will be entitled. The requirements in Ind AS 115 on constraining estimates of variable consideration are also applied in order to determine the amount of variable consideration that can be included in the transaction price. For goods that are expected to be returned, instead of revenue, the Company recognises a refund liability.
The Company receives short-term advances from its customers. Using the practical expedient in Ind AS 115, the Company does not adjust the promised amount of consideration for the effects of a significant financing component as the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service is one year or less.
The Company collects Goods and Service Tax (GST) and sales taxes on behalf of the government. Hence, GST is not included in Revenue from operations.

Consideration payable to a customer's includes promotional coupons (i.e business promotion expenses) to the end customers, applied on the

transaction value. Such promotional coupons are accounted for in the Financial Statements as a reduction from the revenue in accordance with Ind AS 115.

Other Income

Interest income mainly consists of interest income earned on bank deposits recorded using effective interest rate.

[612400] Notes - Service concession arrangements

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

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

[612000] Notes - Construction contracts

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

Disclosure of net defined benefit liability (assets) [Table] **..(1)**

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	Column1		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Gratuity	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	25.47	0.45	
Interest expense (income), net defined benefit liability (assets)	0.08	0.12	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	11.14	0.38	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	11.14	0.38	
Payments from plan, net defined benefit liability (assets)	0.07	0.68	
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	0	17.46	
Total increase (decrease) in net defined benefit liability (assets)	14.34	16.97	
Net defined benefit liability (assets) at end of period	33.11	18.77	1.8

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	33.11	18.77
Plan assets, at fair value	0	0
Net surplus (deficit) in plan	-33.11	-18.77
Actuarial assumption of discount rates	7.26%	6.76%
Actuarial assumption of expected rates of salary increases	10.00%	4.00%

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

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

[612800] Notes - Borrowing costs

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

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

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

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

Key managerial personnels and directors [Axis]	Director1	Director2	Director3	KMP
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of 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	GAURAV AGARWAL	SAAKSHI MANCHANDA
Director identification number of key managerial personnel or director	03623581	08798134	07497713	
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	11/08/1978	
Designation of key managerial personnel or director	Director	Director	Director	Company Secretary
Qualification of key managerial personnel or director	IIT Graduate	Post Graduate	Post Graduate	Company Secretary
Shares held by key managerial personnel or director	[shares] 0	[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	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0
Ceiling as per act key managerial personnel or director remuneration	0	0	0	0

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

	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]	

[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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of recognised finance lease as assets by lessee [Abstract]				
Disclosure of recognised finance lease as assets by lessee [Line items]				
Recognised finance lease as assets	765.87	18.51	18.51	8.09
Nature of other assets	right-of-use assets	right-of-use assets	right-of-use assets	right-of-use assets

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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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) -747.36	(B) -10.42
Nature of other assets	right-of-use assets	right-of-use assets

Footnotes

(A)

(B)

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	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

[612300] Notes - Transactions involving legal form of lease

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

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

[612900] Notes - Insurance contracts

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

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

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

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

Miscellaneous other operating revenues [Table] **..(1)**

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

Miscellaneous other operating revenues [Axis]	A1		A2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	201.63	144.94	83.12	77.41
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Advertisement Expenses	Advertisement Expenses	Shipping Services	Shipping Services
Miscellaneous other operating revenues	201.63	144.94	83.12	77.41

Miscellaneous other operating revenues [Table] **..(2)**

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

Miscellaneous other operating revenues [Axis]	A3		A4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	91.03	44.28	170.42	54.25
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Diabetic Care Plan	Diabetic Care Plan	Other	Other
Miscellaneous other operating revenues	91.03	44.28	170.42	54.25

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	3,617.48	1,526.7
Revenue from sale of services	594.13	643.74
Other operating revenues	546.2	320.88
Other operating revenues	546.2	320.88
Total revenue from operations other than finance company	4,757.81	2,491.32
Total revenue from operations	4,757.81	2,491.32
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	546.2	320.88
Total other operating revenues	546.2	320.88
Total other operating revenues	546.2	320.88
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	546.2	320.88
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	6.7	0
Total interest income on current investments	6.7	0
Interest income on non-current investments [Abstract]		
Interest on other non-current investments	1.44	0.09
Total interest income on non-current investments	1.44	0.09
Total interest income	8.14	0.09
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of non-current investments	9.94	0
Total net gain/loss on sale of investments	9.94	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	2.72	6.5
Total other non-operating income	2.72	6.5
Total other income	20.8	6.59
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense current loans [Abstract]		
Interest expense current loans, others	0	0
Total interest expense current loans	0	0
Interest expense other borrowings	87.78	0
Interest expense borrowings	8.4	25.87
Interest lease financing	22.82	1.97
Total interest expense	119	27.84
Other borrowing costs	2.9	3.76
Total finance costs	121.9	31.6
Employee benefit expense [Abstract]		
Salaries and wages	1,108.53	492.47
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	21.03	2.45
Total contribution to provident and other funds	21.03	2.45
Gratuity	25.55	0.57
Staff welfare expense	10.61	5.47
Total employee benefit expense	1,165.72	500.96
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	101.83	17.84
Amortisation expense	0.55	0.15

Total depreciation, depletion and amortisation expense	102.38	17.99
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	14.01	2.79
Rent	19.49	2.07
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0.55
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	6.75	0.43
Total rates and taxes excluding taxes on income	6.75	0.43
Telephone postage	3.45	1.11
Printing stationery	8.86	0.72
Information technology expenses	175.54	121.71
Travelling conveyance	20.97	0.68
Legal professional charges	386.32	98.87
Safety security expenses	16.79	2.22
Directors sitting fees	0	0
Advertising promotional expenses	(A) 1,645.84	(B) 812.62
Commission paid other selling agents	7.59	0.5
Cost repairs maintenance other assets	13.83	1.62
Cost transportation [Abstract]		
Cost freight	6.83	8.37
Cost other transporting	895.14	570.16
Total cost transportation	901.97	578.53
Cost warehousing	(C) 158.84	(D) 82.15
Cost royalty	0.13	0.18
Net provisions charged [Abstract]		
Other provisions created	463.71	240.62
Total net provisions charged	463.71	240.62
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolishment and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	3.6	0.17
Payment for taxation matters	0.2	0.08
Payment for other services	0.92	0
Total payments to auditor	4.72	0.25
CSR expenditure	0	0
Miscellaneous expenses	(E) 111.33	(F) 59.66
Total other expenses	3,960.14	2,007.28
Current tax [Abstract]		
Current tax pertaining to current year	0	0.21
Total current tax	0	0.21

Footnotes

(A)

(B)

(C)

(D)

(E)

(F)

[613200] Notes - Cash flow statement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	117.74	22.4	10.05
Other differences to cash and cash equivalents in statement of cash flows	0	-0.01	
Cash and cash equivalents	117.74	22.41	
Income taxes paid (refund), classified as operating activities	23.68	0.4	
Total income taxes paid (refund)	23.68	0.4	

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of stock-in-trade	-815.24	86.68
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-815.24	86.68
Domestic sale manufactured goods	0	0
Domestic sale traded goods	3,617.48	1,526.7
Total domestic turnover goods, gross	3,617.48	1,526.7
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	3,617.48	1,526.7
Domestic revenue services	594.13	643.74
Export revenue services	0	0
Total revenue from sale of services	594.13	643.74
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	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]		

[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	A2
	01/04/2020 to 31/03/2021	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

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

[610700] Notes - Business combinations

Disclosure of detailed information about business combination [Table] **..(1)**

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

Business combinations [Axis]	A1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about business combination [Abstract]		
Disclosure of detailed information about business combination [Line items]		
Name of acquiree	TATA 1MG TECHNOLOGIES PRIVATE LIMITED	TATA 1MG TECHNOLOGIES PRIVATE LIMITED
Date of acquisition	11/05/2021	11/05/2021
Percentage of voting equity interests acquired	100.00%	100.00%
Acquisition-date fair value of total consideration transferred [Abstract]		
Other tangible or intangible assets transferred	502.89	1,079.99
Total consideration transferred, acquisition-date fair value	502.89	1,079.99
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]		
Financial assets recognised as of acquisition date	316.7	213.29
Property, plant and equipment recognised as of acquisition date	16.55	9.22
Identifiable intangible assets recognised as of acquisition date	1.45	1.51
Customer-related intangible assets recognised as of acquisition date	1.45	1.51
Financial liabilities recognised as of acquisition date	331.08	425.04
Net identifiable assets acquired (liabilities assumed)	3.62	-201.02
Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]		
Current assets recognised as of acquisition date	18.4	20.98
Trade and other payables recognised as of acquisition date	226.53	219.09
Cash and cash equivalents recognised as of acquisition date	39.9	10.43
Profit (loss) of acquiree since acquisition date	-298.25	-1,220.78
Name of acquiree	TATA 1MG TECHNOLOGIES PRIVATE LIMITED	TATA 1MG TECHNOLOGIES PRIVATE LIMITED

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	Yes	Yes
Disclosure of detailed information about business combinations [TextBlock]		
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [TextBlock]		
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of 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

	01/04/2021 to 31/03/2022
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

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

[612500] Notes - Share-based payment arrangements

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of share-based payment arrangements [TextBlock]		
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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -147.85	[INR/shares] -66.03
Total basic earnings (loss) per share	[INR/shares] -147.85	[INR/shares] -66.03
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -147.85	[INR/shares] -66.03
Total diluted earnings (loss) per share	[INR/shares] -147.85	[INR/shares] -66.03
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-4,084.32	-1,532.38
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-4,084.32	-1,532.38
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 2,76,24,164	[shares] 2,31,87,283
Adjusted weighted average shares	[shares] 2,76,24,164	[shares] 2,31,87,283

[610900] Notes - First time adoption

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No