

UPGRAD EDUCATION PRIVATE LIMITED
Consolidated Financial Statements for period 01/04/2021 to 31/03/2022

[400100] 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	UPGRAD EDUCATION PRIVATE LIMITED	
Corporate identity number	U80902MH2012PTC258559	
Permanent account number of entity	AAECD4879M	
Address of registered office of company	Nishuvi, Ground Floor, 75, Dr. Annie Besant Road, Worli, Mumbai, Mumbai City, Maharashtra, 400018, India,	
Type of industry	Commercial and Industrial	
Category/sub-category of company	Company limited by Shares	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year		1
Whether company has published sustainability report for the financial Year	No	
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	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	

[400200] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	AUDITOR 01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S. R. BATLIBOI & ASSOCIATES LLP
Name of auditor signing report	VINEET KEDIA
Firms registration number of audit firm	101049W
Membership number of auditor	212230
Address of auditors	12TH FLOOR, THE RUBY, 29 SENAPATI BAPAT MARG, DADAR (WEST), MUMBAI 400028
Permanent account number of auditor or auditor's firm	ACHFS9118A
SRN of form ADT-1	T10236800
Date of signing audit report by auditors	27/10/2022
Date of signing of balance sheet by auditors	27/10/2022

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

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

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of UpGrad Education Private Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of UpGrad Education Private Limited (hereinafter referred to as "the Holding Company"), its subsidiaries and body corporate (the Holding Company and its subsidiaries and body corporate together referred to as "the Group") comprising of the consolidated Balance sheet as at March 31 2022, the consolidated Statement of Profit and Loss and the consolidated Cash Flow Statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate financial statements and on the other financial information of the subsidiaries, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2022, their consolidated loss and their consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Statements' section of our report. We are independent of the Group in accordance with the '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 audit opinion on the consolidated financial statements.

Other Information

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

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in terms of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Companies (Accounting Standards) Rules, 2021 specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Board of Directors of the Holding Company, as aforesaid.

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

Those respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

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

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

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

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

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

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

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

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group of which we are the independent auditors, to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of

which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

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

Other Matter

a. We did not audit the financial statements and other financial information, in respect of 15 subsidiaries, and 1 body corporate whose financial statements include total assets of Rs 1,448.27 million as at March 31, 2022, and total revenues of Rs 1,555.88 million and net cash inflow of Rs 584.72 million for the year ended on that date. These financial statement and other financial information have been audited by other auditors, whose financial statements, other financial information and auditor's reports have been furnished to us by the management. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and body corporate and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries and body corporate is based solely on the reports of such other auditors.

b. The accompanying consolidated financial statements include unaudited financial statements and other unaudited financial information in respect of 1 subsidiary whose financial statements and other financial information reflect total assets of Rs 177.48 million as at March 31, 2022, and total revenues of Rs 25.51 million and net cash inflows of Rs 4.63 million for the year ended on that date. These unaudited financial statements and other unaudited financial information have been furnished to us by the management. Our opinion, in so far as it relates amounts and disclosures included in respect of this subsidiary and our report in terms of sub-sections (3) of Section 143 of the Act in so far as it relates to the aforesaid subsidiary is based solely on such unaudited financial statement and other unaudited financial information. In our opinion and according to the information and explanations given to us by the Management, these financial statements and other financial information are not material to the Group.

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

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of the subsidiary companies incorporated in India, as noted in the 'Other Matter' paragraph we give in the "Annexure 1" a statement on the matters specified in paragraphs 3(xxi) of the Order.

As required by Section 143(3) of the Act, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of subsidiaries and body corporate, as noted in the 'other matter' paragraph we report, to the extent applicable, that:

a. We (including the other auditors) whose report we have relied upon have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.

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

c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated financial statements;

d. In our opinion, the aforesaid consolidated financial statements comply with the Companies (Accounting Standards) Rules, 2021 specified under section 133 of the Act;

e. On the basis of the written representations received from the directors of the Holding Company as on March 31, 2022 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors who are appointed under Section 139 of the Act, of its subsidiary companies none of the directors of the Group's companies incorporated in India is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;

f. With respect to the adequacy of the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiary companies incorporated in India, and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report.

g. The provisions of section 197 read with Schedule V of the Act are not applicable to the Holding Company and its subsidiaries incorporated in India for the year ended March 31, 2022;

h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate financial statements as also the other financial information of the subsidiaries and body corporate as noted in the 'Other matter' paragraph

i. The consolidated financial statements disclose the impact of pending litigations on its consolidated financial position of the Group, in its consolidated financial statements - Refer Note 30 to the consolidated financial statements;

ii. Provision has been made in the consolidated financial statements, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts - Refer Note 54 to the consolidated financial statements in respect of such items as it relates to the Group;

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, its subsidiaries, incorporated in India during the year ended March 31, 2022.

iv. a) The respective managements of the Holding Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries, respectively, that to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of such subsidiaries to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the respective Holding Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The respective managements of the Holding Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries, respectively, that to the best of its knowledge and belief, no funds have been received by the respective Holding Company or any of such subsidiaries from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiaries shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us and that performed by the auditors of the subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our or other auditor's notice that has caused us or the other auditors to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.

3. No dividend has been declared or paid during the year by the Holding Company, its subsidiary companies, incorporated in India.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

SD/-

per Vineet Kedia

Partner

Membership Number: 212230

UDIN: 22212230BAZFQE3506

Place of Signature: Gurugram

Date: October 27, 2022

Annexure 1 referred to in paragraph 1 under the heading Report on other Legal and Regulatory Requirements of our Report of even date

Re: UpGrad Education Private Limited

In terms of the information and explanations sought by us and given by the company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

i. Qualifications by the auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements are:

S. No	Name	CIN	Holding Company/ Subsidiary	Clause number of the CARO report which is qualified
1	UpGrad Education Private Limited	U80902MH2012PTC258559	Holding	Clause (iii)(a) Clause (vii)(b)
2	Knowledge Hut Solutions Private Limited	U74999KA2011PTC059637	Subsidiary	Clause (ii)(b) Clause (vii)(b)

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

SD/-

per Vineet Kedia

Partner

Membership Number: 212230

UDIN: 22212230BAZFQE3506

Place of Signature: Gurugram

Date: October 27, 2022

ANNEXURE 2 TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF UPGRAD EDUCATION PRIVATE LIMITED

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

In conjunction with our audit of the consolidated financial statements of UpGrad Education Private Limited (hereinafter referred to as the "Holding Company") as of and for the year ended March 31, 2022, we have audited the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") , which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the company's internal financial controls with reference to consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by the ICAI. 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 consolidated financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to consolidated 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 and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our qualified audit opinion on the Holding Company's internal financial controls with reference to consolidated financial statements.

Meaning of Internal Financial Controls With Reference to Consolidated Financial Statements

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

Inherent Limitations of Internal Financial Controls With Reference to Consolidated Financial Statements

Because of the inherent limitations of internal financial controls with reference to consolidated 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 consolidated financial statements to future periods are subject to the risk that the internal financial control with reference to consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Qualified Opinion

According to the information and explanations given to us and based on the report issued by other auditors on internal financial controls with reference to consolidated financial statements in case of subsidiaries, which are companies incorporated in India, the following material weakness have been identified as at March 31, 2022:

One subsidiary's internal control system for financial statement closure process particularly for review of month end journal entries was not operating effectively. This could potentially result in material misstatement in the subsidiary's financial statements.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control with reference to consolidated financial statements, such that there is a reasonable possibility that a material misstatement of the holding company's annual or interim consolidated financial statements will not be prevented or detected on a timely basis.

In our opinion, except for the effects of the material weakness described above on the achievement of the objectives of the control criteria in respect of a subsidiary, the Holding Company and its subsidiaries, which are companies incorporated in India, have, maintained in all material respects, adequate internal financial with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at March 31, 2022, based on, "the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI".

Other Matters

Our report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to consolidated financial statements insofar as it relates to one subsidiary, which is company incorporated in India, is based on the corresponding reports of the auditors of such companies incorporated in India.

Based on the corresponding reports of the auditors of such companies incorporated in India, this report does not include Report on the internal financial controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Report on internal financial controls') in respect of three subsidiaries, since the said report on internal financial controls is not applicable to those subsidiary companies, basis the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls with reference to consolidated financial statements;

We also have audited, in accordance with the Standards on Auditing issued by the ICAI as specified under section 143(10) of the Act, the consolidated financial statements of the Holding Company, which comprise the Consolidated Balance Sheet as at March 31, 2022, and the Consolidated Statement of Profit and Loss, the consolidated Cash Flow Statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information. This material weakness was considered in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2022 consolidated financial statements of the Holding Company, and based on the corresponding reports of the auditors of the subsidiary, this material weakness does not affect our report dated October 27, 2022, which expressed an unqualified opinion.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

SD/-

per Vineet Kedia

Partner

Membership Number: 212230

UDIN: 22212230BAZFQE3506

Place of Signature: Gurugram

Date: October 27, 2022

[100100] Balance sheet

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

	31/03/2022	31/03/2021
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	748.93	710
Reserves and surplus	1,048.81	-3,862.64
Money received against share warrants	0	0
Total shareholders' funds	1,797.74	-3,152.64
Share application money pending allotment	0	0
Minority interest	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	0	402.4
Deferred tax liabilities (net)	0.09	0.03
Other long-term liabilities	178.92	0
Long-term provisions	46.52	8.01
Total non-current liabilities	225.53	410.44
Current liabilities [Abstract]		
Short-term borrowings	722.17	1,684.2
Trade payables	987.76	430.35
Other current liabilities	3,614.22	1,777.91
Short-term provisions	58.42	22.23
Total current liabilities	5,382.57	3,914.69
Total equity and liabilities	7,405.84	1,172.49
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	312.02	85.57
Intangible assets	3,064.68	396.05
Intangible assets under development or work-in-progress	130.61	0
Total fixed assets	3,507.31	481.62
Non-current investments	0.01	40.31
Long-term loans and advances	269.22	21.18
Total non-current assets	3,776.54	543.11
Current assets [Abstract]		
Current investments	980.84	0
Inventories	3.35	0
Trade receivables	727.92	281.76
Cash and bank balances	1,057.49	152.44
Short-term loans and advances	852.39	194.93
Other current assets	7.31	0.25
Total current assets	3,629.3	629.38
Total assets	7,405.84	1,172.49

[100400] 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
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 extraordinary items and tax	-6,267.29	-2,111.3
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for depreciation and amortisation expense	349.99	67.61
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0	6.64
Other adjustments to reconcile profit (loss)	0	-0.03
Total adjustments to profit (loss)	349.99	74.22
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	-3.35	0
Adjustments for decrease (increase) in trade receivables	-446.17	41.52
Adjustments for decrease (increase) in other current assets	-905.51	-71.58
Adjustments for increase (decrease) in trade payables	557.41	86.59
Adjustments for increase (decrease) in other current liabilities	1,836.3	1,354.25
Adjustments for provisions	36.19	(A) 9.62
Total adjustments for working capital	1,074.87	1,420.4
Total adjustments for reconcile profit (loss)	1,424.86	1,494.62
Net cash flows from (used in) operations	-4,842.43	-616.68
Interest paid	-33.38	-123.32
Interest received	-32.91	-1.14
Other inflows (outflows) of cash	(B) 195.64	(C) 74.24
Net cash flows from (used in) operating activities before extraordinary items	-4,646.32	-420.26
Net cash flows from (used in) operating activities	-4,646.32	-420.26
Cash flows from used in investing activities [Abstract]		
Proceeds from sales of tangible assets	122.83	0.34
Purchase of tangible assets	493.4	40.29
Purchase of intangible assets	778.95	424.81
Interest received	32.91	1.14
Other inflows (outflows) of cash	(D) -2,826.27	(E) -40.3
Net cash flows from (used in) investing activities before extraordinary items	-3,942.88	-503.92
Net cash flows from (used in) investing activities	-3,942.88	-503.92
Cash flows from used in financing activities [Abstract]		
Proceeds from issuing shares	(F) 11,421.38	0
Proceeds from borrowings	0	(G) 1,086.77
Repayments of borrowings	(H) 964.42	0
Interest paid	33.38	123.32
Other inflows (outflows) of cash	-929.33	0.01
Net cash flows from (used in) financing activities before extraordinary items	9,494.25	963.46
Net cash flows from (used in) financing activities	9,494.25	963.46
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	905.05	39.28
Net increase (decrease) in cash and cash equivalents	905.05	39.28
Cash and cash equivalents cash flow statement at end of period	1,057.49	152.44

Footnotes**(A) SHORT TERM PROVISIONS**

(B) Net loss on sale of business (Refer Note 52) 183.03 Employee stock options cost 88.49 Gain on sale of Mutual Fund -68.83 (Increase) in other current assets -7.06

(C) Employee stock options cost 73.13 Other Income 1.89

(D) For Business acquisitions -1,203.61 Purchase of non-current investments 40.30 Consideration for Acquisitions & Merger (net of cash acquired) (Refer Note 45) -968.39 Sale proceeds of Mutual Fund 7,355.09 Investment in Mutual Fund -8,267.11 Increase in Long term liabilities 178.92 Increase in long term provisions 38.51

(E) Purchase of non-current investments 40.30

(F) Proceeds from issuance of equity share capital 0.12 Proceeds from issuance of preference share capital (net of issue expenses) 11,421.26

(G) Proceeds from long-term borrowings 2.40 Proceeds from short term borrowings 1,084.37

(H) Repayment of long term borrowings -402.40 Repayment of short term borrowings -962.02

[200100] Notes - Share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	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 shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES
Name of shareholder	ROHINTON SCREWVALA	ROHINTON SCREWVALA	TRI SHYA SCREWVALA	TRI SHYA SCREWVALA
PAN of shareholder	AAGPS7083K	AAGPS7083K	BBIPS0067H	BBIPS0067H
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 38,61,636	[shares] 41,66,650	[shares] 41,17,750	[shares] 41,17,750
Percentage of shareholding in company	(A) 36.00%	(B) 42.00%	(C) 39.00%	(D) 41.00%

Footnotes

(A) 36.23%

(B) 41.67%

(C) 38.63%

(D) 41.18%

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

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]		Preference shares 1 [Member]	
	Shareholder 3 [Member]	Shareholder 1 [Member]	Shareholder 1 [Member]	Shareholder 1 [Member]
Name of shareholder [Axis]	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 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	REDEEMABLE PREFERENCE SHARES	REDEEMABLE PREFERENCE SHARES
Name of shareholder	MAYANK KUMAR	MAYANK KUMAR	UNILAZER VENTURES PRIVATE LIMITED	UNILAZER VENTURES PRIVATE LIMITED
CIN of shareholder			U99999MH1991PTC062464	U99999MH1991PTC062464
PAN of shareholder	AOSPK5094E	AOSPK5094E	AAACU4786C	AAACU4786C
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 14,81,712	[shares] 17,15,600	[shares] 2,32,74,721	[shares] 7,00,00,000
Percentage of shareholding in company	(A) 14.00%	(B) 17.00%	(C) 31.00%	100.00%

Footnotes

- (A) 13.90%
 (B) 17.16%
 (C) 31.53%

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

..(3)

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

Classes of share capital [Axis]	Preference shares 1 [Member]
Name of shareholder [Axis]	Shareholder 2 [Member]
	01/04/2021 to 31/03/2022
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	REDEEMABLE PREFERENCE SHARES
Name of shareholder	Macritchie Investments Pte. Ltd.
Country of incorporation or residence of shareholder	SINGAPORE
Number of shares held in company	[shares] 4,96,47,583
Percentage of shareholding in company	(A) 67.00%

Footnotes

- (A) 67.25%

Disclosure of classes of share capital [Table]

..(1)

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

Classes of share capital [Axis]	Share capital [Member]		Equity shares [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 classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 16,75,00,000	[shares] 16,75,00,000	[shares] 2,50,00,000	[shares] 2,50,00,000
Value of shares authorised	1,450	1,450	25	25
Number of shares issued	[shares] 8,44,86,757	[shares] 8,00,00,000	[shares] 1,06,59,501	[shares] 1,00,00,000
Value of shares issued	748.932061	710	10.659501	10
Number of shares subscribed and fully paid	[shares] 8,44,86,757	[shares] 8,00,00,000	[shares] 1,06,59,501	[shares] 1,00,00,000
Value of shares subscribed and fully paid	748.932061	710	10.659501	10
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 8,44,86,757	[shares] 8,00,00,000	[shares] 1,06,59,501	[shares] 1,00,00,000
Total value of shares subscribed	748.932061	710	10.659501	10
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 8,44,86,757	[shares] 8,00,00,000	[shares] 1,06,59,501	[shares] 1,00,00,000
Value of shares called	748.932061	710	10.659501	10
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	748.932061	710	10.659501	10
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in other private placement	[shares] 7,38,27,256	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 6,59,501	[shares] 0	[shares] 6,59,501	[shares] 0
Total aggregate number of shares issued during period	[shares] 7,44,86,757	[shares] 0	[shares] 6,59,501	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares redeemed	[shares] 7,00,00,000	[shares] 0		
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 7,00,00,000	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 44,86,757	[shares] 0	[shares] 6,59,501	[shares] 0
Number of shares outstanding at end of period	[shares] 8,44,86,757	[shares] 8,00,00,000	[shares] 1,06,59,501	[shares] 1,00,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other private placement issue during period	738.27	0	0	0
Amount of other issues during period	0.66	0	0.66	0
Total aggregate amount of increase in share capital during period	738.93	0	0.66	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares redeemed	700	0		
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	700	0	0	0
Total increase (decrease) in share capital	38.93	0	0.66	0

Share capital at end of period	748.93	710	10.66	10
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Original paid-up value of forfeited shares	0	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, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]		Preference shares [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 classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share	EQUITY SHARES	EQUITY SHARES		
Number of shares authorised	[shares] 2,50,00,000	[shares] 2,50,00,000	[shares] 14,25,00,000	[shares] 14,25,00,000
Value of shares authorised	25	25	1,425	1,425
Number of shares issued	[shares] 1,06,59,501	[shares] 1,00,00,000	[shares] 7,38,27,256	[shares] 7,00,00,000
Value of shares issued	10.659501	10	738.27256	700
Number of shares subscribed and fully paid	[shares] 1,06,59,501	[shares] 1,00,00,000	[shares] 7,38,27,256	[shares] 7,00,00,000
Value of shares subscribed and fully paid	10.659501	10	738.27256	700
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 1,06,59,501	[shares] 1,00,00,000	[shares] 7,38,27,256	[shares] 7,00,00,000
Total value of shares subscribed	10.659501	10	738.27256	700
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,06,59,501	[shares] 1,00,00,000	[shares] 7,38,27,256	[shares] 7,00,00,000
Value of shares called	10.659501	10	738.27256	700
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	10.659501	10	738.27256	700
Par value per share	[INR/shares] 1	[INR/shares] 1		
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0		
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 7,38,27,256	[shares] 0
Number of other issues of shares	(A) [shares] 6,59,501	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 6,59,501	[shares] 0	[shares] 7,38,27,256	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares redeemed			[shares] 7,00,00,000	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 7,00,00,000	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 6,59,501	[shares] 0	[shares] 38,27,256	[shares] 0
Number of shares outstanding at end of period	[shares] 1,06,59,501	[shares] 1,00,00,000	[shares] 7,38,27,256	[shares] 7,00,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other private placement issue during period	0	0	738.27	0
Amount of other issues during period	0.66	0	0	0
Total aggregate amount of increase in share capital during period	0.66	0	738.27	0
Decrease in share capital during period [Abstract]				

Decrease in amount of shares redeemed			700	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	700	0
Total increase (decrease) in share capital	0.66	0	38.27	0
Share capital at end of period	10.66	10	738.27	700
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Original paid-up value of forfeited shares	0	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, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

Footnotes

(A) To be updated for ESOP

Disclosure of classes of share capital [Table]

..(3)

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

Classes of share capital [Axis]	Preference shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	PREFERENCE SHARES	PREFERENCESHARES
Number of shares authorised	[shares] 14,25,00,000	[shares] 14,25,00,000
Value of shares authorised	1,425	1,425
Number of shares issued	[shares] 7,38,27,256	[shares] 7,00,00,000
Value of shares issued	738.27256	700
Number of shares subscribed and fully paid	[shares] 7,38,27,256	[shares] 7,00,00,000
Value of shares subscribed and fully paid	738.27256	700
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 7,38,27,256	[shares] 7,00,00,000
Total value of shares subscribed	738.27256	700
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 7,38,27,256	[shares] 7,00,00,000
Value of shares called	738.27256	700
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	738.27256	700
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in other private placement	[shares] 7,38,27,256	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 7,38,27,256	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares redeemed	[shares] 7,00,00,000	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 7,00,00,000	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 38,27,256	[shares] 0
Number of shares outstanding at end of period	[shares] 7,38,27,256	[shares] 7,00,00,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of other private placement issue during period	738.27	0
Amount of other issues during period	0	0
Total aggregate amount of increase in share capital during period	738.27	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares redeemed	700	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	700	0
Total increase (decrease) in share capital	38.27	0
Share capital at end of period	738.27	700
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0

Original paid-up value of forfeited shares	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, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	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 notes on share capital explanatory [TextBlock]	Textual information (2) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of preference share	6	0
Nature of security on private placement of preference share	Compulsorily Convertible Preference Shares	
Number of shareholders of company	11	3
Number of allottees in case of preferential allotment	14	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (2)

Disclosure of notes on share capital explanatory [Text Block]

Note 3 Share Capital					
Particulars	As at	As at			
	March 31, 2022	March 31, 2021			
Authorized Capital (Refer Note 45)					
2,50,00,000 equity shares of INR 1/- each (March 31, 2021: 2,50,00,000 equity shares of INR 1/- each)	25.00	25.00			
14,25,00,000 preference shares of INR 10/- each (March 31, 2021: 14,25,00,000 preference shares of INR 10/- each)	1,425.00	1,425.00			
	1,450.00	1,450.00			
Issued , Subscribed & Fully Paid Up					
1,06,59,501 Equity shares of INR 1/- each (March 31, 2021: 1,00,00,000 equity shares of INR 1/- each)	10.66	10.00			
Nil Redeemable preference shares of INR 10/- each (March 31, 2021: 7,00,00,000 preference shares of INR 10/- each)	-	700.00			
7,00,00,000 Pre-Series 1 Compulsory Convertible preference shares of INR 10/- each (March 31, 2021: Nil Pre-Series 1 Compulsory Convertible preference shares of INR 10/- each)	700.00	-			
29,22,304 Series 1 Compulsory Convertible preference shares of INR 10/- each (March 31, 2021: Nil Series 1 Compulsory Convertible preference shares of INR 10/- each)	29.22	-			
6,36,887 Series 2 Compulsorily Convertible Preference shares of INR 10/- each (March 31, 2021: Nil Series 2 Compulsory Convertible preference shares of INR 10/- each)	6.37	-			
2,68,066 Series 3 Compulsorily Convertible Preference shares of INR 10/- each (March 31, 2021: Nil Series 3 Compulsory Convertible preference shares of INR 10/- each)	2.68	-			

748.93

710

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period				
Equity shares	No. of Shares	Amount	No. of Shares	Amount
	March 31, 2022	March 31, 2022	March 31, 2021	March 31, 2021
As per last Balance sheet	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
Issue during the year	6,59,501	6,59,501	-	-
As at March 31, 2022	1,06,59,501	1,06,59,501	1,00,00,000	1,00,00,000
Redeemable preference shares (Refer Note c below)	No. of Shares	Amount	No. of Shares	Amount
	March 31, 2022	March 31, 2022	March 31, 2021	March 31, 2021
As per last balance sheet	7,00,00,000	70,00,00,000	7,00,00,000	70,00,00,000
Issue during the year	-	-	-	-
Redeemed during the year	7,00,00,000	70,00,00,000	7,00,00,000	70,00,00,000
As at end of the year	-	-	-	-
Pre-Series 1 Compulsory Convertible preference shares (Refer Note d below)	No. of Shares	Amount	No. of Shares	Amount
	March 31, 2022	March 31, 2022	March 31, 2021	March 31, 2021

As per last balance sheet	-	-	-	-
Issue during the year	7,00,00,000	70,00,00,000	-	-
As at end of the year	7,00,00,000	70,00,00,000	-	-
Series 1 Compulsory Convertible preference shares (Refer Note e below)	No. of Shares	Amount	No. of Shares	
	March 31, 2022	March 31, 2022	March 31, 2021	March 31, 2021
As per last balance sheet	-	-	-	-
Issue during the year	29,22,304	2,92,23,040	-	-
As at end of the year	29,22,304	2,92,23,040	-	-
Series 2 Compulsory Convertible preference shares (Refer Note f below)	No. of Shares	Amount	No. of Shares	
	March 31, 2022	March 31, 2022	March 31, 2021	March 31, 2021
As per last balance sheet	-	-	-	-
Issue during the year	6,36,886	63,68,860	-	-
As at end of the year	6,36,886	63,68,860	-	-
Series 3 Compulsory Convertible preference shares (Refer note g below)	No. of Shares	Amount	No. of Shares	
	March 31, 2022	March 31, 2022	March 31, 2021	March 31, 2021
As per last balance sheet	-	-	-	-

Issue during the year	2,68,066	26,80,660	-	-
As at end of the year	2,68,066	26,80,660	-	-

b. Terms/rights attached to equity shares				
The group has one class of equity shares having a par value of INR 1/- per share each (March 31, 2021: INR 1/- per share). Each holder of equity share is entitled to one vote per equity share. In the event of liquidation of the group, the holders of equity shares will be entitled to receive any of the remaining assets of the group, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.				
c. Terms/rights attached to redeemable preference shares (RPS)				
Preference shares are non-convertible and would be redeemable at a premium of 8% p.a. at the end of 20 years from the date of Allotment. These shares would carry a Non-Cumulative dividend of 0.0001% per annum. RPS Holder shall have the right to redeem any or all of RPS upon earlier of (i) expiry of the Term or (ii) immediately prior to the occurrence of a liquidity event as defined in founders agreement dated December 19, 2014. The RPS shall not confer any right to vote at any general meeting of the company. In current year, the RPS have been fully redeemed at a premium, as per the terms of RPS. A redemption premium of Rs. 229.32 million has been paid on this account to the RPS holder (out of the proceeds of the fresh issue of shares), with a total outflow of Rs. 929.32 million.				
d. Terms/rights attached to Pre-Series 1 Compulsory Convertible Preference Shares				
Each Pre-Series 1 CCPS shall be a cumulative, mandatorily and fully convertible preference share with a par value of Rs. 10/- each. The term of the Pre-Series 1 CCPS shall be a maximum of 19 years from their date of issuance. Post this, the Pre-Series 1 CCPS shall be compulsorily converted at the conversion price of Rs. 1,919.62/- and ratio of 191.962:1. The holder of each Pre-Series 1 CCPS shall be entitled to preferential dividend in preference to Equity Shares that accrues at the rate of 0.001%. The holders of the Pre-Series 1 CCPS shall be entitled to voting rights with the holders of the Equity Shares of the group on an As-Is Converted Basis.				
e. Terms/rights attached to Series 1 Compulsory Convertible Preference Shares				
Each Series 1 CCPS shall be a cumulative, mandatorily and fully convertible preference share and will have a par value of INR 10/- each. The term of the Series 1 CCPS shall be a maximum of 20 years from their date of issuance. Post this the Series 1 CCPS shall be compulsorily converted at the Conversion Price which is equal to the current share Price at a ratio of 1:1, subject to adjustments as per Share Purchase Agreement. The holder of each Series 1 CCPS shall be entitled to preferential dividend that accrues at the rate of 0.001% per annum. The holders of the Series 1 CCPS shall be entitled to voting rights with the holders of the Equity Shares of the group on an As-Is Converted Basis.				
f. Terms/rights attached to Series 2 Compulsory Convertible Preference Shares				

<p>Each Series 2 CCPS shall be a cumulative, mandatorily and fully convertible preference share and will have a par value of INR 10/- each. The term of the Series 2 CCPS shall be a maximum of 20 years from their date of issuance. Post this the Series 2 CCPS shall be compulsorily converted at the Conversion Price which is equal to the current share Price at a ratio of 1:1, subject to adjustments as per Share Purchase Agreement. The holder of each Series 2 CCPS shall be entitled to preferential dividend that accrues at the rate of 0.001% per annum. The holders of the Series 2 CCPS shall be entitled to voting rights with the holders of the Equity Shares of the group on an As-Is Converted Basis.</p>				
<p>g. Terms/rights attached to Series 3 Compulsory Convertible Preference Shares</p>				
<p>Each Series 3 CCPS shall be a cumulative, mandatorily and fully convertible preference share and will have a par value of INR 10/- each. The term of the Series 3 CCPS shall be a maximum of 20 years from their date of issuance. Post this the Series 3 CCPS shall be compulsorily converted at the Conversion Price which is equal to the current share Price at a ratio of 1:1, subject to adjustments as per Share Purchase Agreement. The holder of each Series 3 CCPS shall be entitled to preferential dividend that accrues at the rate of 0.001% per annum. The holders of the Series 3 CCPS shall be entitled to voting rights with the holders of the Equity Shares of the group on an As-Is Converted Basis.</p>				

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<p>f. Aggregate number of shares issued for consideration other than cash</p>					
	<p>No. of Shares</p>	<p>Amount</p>	<p>No. of Shares</p>	<p>Amount</p>	
	<p>March 31, 2022</p>	<p>March 31, 2022</p>	<p>March 31, 2021</p>	<p>March 31, 2021</p>	
<p>Equity shares allotted as fully paid-up pursuant to contracts for consideration other than cash</p>	<p>1,20,348</p>	<p>1,20,348</p>		<p>-</p>	
<p>In the current year, the group has issued fully paid-up equity shares and cash as consideration towards acquiring below mentioned subsidiaries -</p>					
<p>Particulars</p>	<p>No. of Equity Shares</p>	<p>Value of equity shares</p>	<p>Cash</p>	<p>Total Consideration</p>	
<p>Impartus Innovation Private Limited</p>	<p>71,021</p>	<p>13,63,33,332</p>	<p>77,88,97,052</p>	<p>91,52,30,384</p>	
<p>Transforming Higher Education Gate Academy Private Limited</p>	<p>49,327</p>	<p>9,46,89,096</p>	<p>1,01,82,833</p>	<p>10,48,71,929</p>	

Total	1,20,348	23,10,22,428	78,90,79,885	1,02,01,02,313	
g. Details of shares held by each shareholder holding more than 5% shares:					
Class of shares / Name of shareholder	March 31, 2022		March 31, 2021		
	Number of shares held	% holding in that class of shares	Number of shares held		
Equity shares of INR 1/- each (March 31, 2021: INR 1/- per share)					
Rohinton Screwvala	38,61,636	36%	41,66,650	42%	
Trishya Screwvala	41,17,750	39%	41,17,750	41%	
Mayank Kumar	14,81,712	14%	17,15,600	17%	
Others (each holding less than 5%)	11,98,403	11%	-	0%	
Total	1,06,59,501	100%	1,00,00,000	100%	
0.0001% Redeemable preference shares of INR 10/- Each (March 31, 2021: INR 10/- per share)					
Unilazer Ventures Private Limited (Refer note c above)	-	-	7,00,00,000	100%	
0.001% Pre-Series 1 Compulsory Convertible preference shares of INR 10/- Each (March 31, 2021: Nil)					
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares	
Macritchie Investments Pte. Ltd.	4,67,25,279	66.8%	-	-	
Unilazer Ventures Private Limited	2,32,74,721	32.2%	-	-	
Total	7,00,00,000	100%	-	-	

0.001% Series 1 Compulsory Convertible preference shares of INR 10/- Each (March 31, 2021: Nil)	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares	
Macritchie Investments Pte. Ltd.	29,22,304		100%	-	-
0.001% Series 2 Compulsory Convertible preference shares of INR 10/- Each (March 31, 2021: Nil)	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares	
International Finance Corporation	2,38,832	37.5%	-	-	
IFC Emerging Asia Fund, LP	3,98,054	62.5%	-	-	
Total	6,36,886	100%	-	-	
0.001% Series 3 Compulsory Convertible preference shares of INR 10/- Each (March 31, 2021: Nil)	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares	
IIFL Special Opportunities Fund - Series 8	1,52,146	56.8%	-	-	
IIFL Monopolistic Market Intermediaries Fund	1,15,920	43.2%	-	-	
Total	2,68,066	100%	-	-	

h. Details of shares held by Promoters					
Names of promoters	% Change during the year	Mar 31, 2022	Mar 31, 2021		
		Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares of INR 1/- each (March 31, 2020 INR 1/- each)					

Rohinton Screwvala	-5.44%	38,61,636	36%	41,66,650	42%
Trishya Screwvala	-2.55%	41,17,750	39%	41,17,750	41%
Mayank Kumar	-3.26%	14,81,712	14%	17,15,600	17%

[200200] Notes - Reserves and surplus

Statement of changes in reserves [Table]

..(1)

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

Components of reserves [Axis]	Reserves [Member]		Capital reserves [Member]	Capital redemption reserves [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	-6,266.11	-2,111.33	0	0
Other additions to reserves	11,689.63	74.9	5.29	0.06
Total additions to reserves	5,423.52	-2,036.43	5.29	0.06
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	512.07	0		
Other deductions to reserves	0	0	0	0
Total deductions to reserves	512.07	0	0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Total changes in reserves	4,911.45	-2,036.43	5.29	0.06
Reserves at end of period	1,048.81	-3,862.64	5.29	0.06

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Securities premium account [Member]		Employee stock options outstanding [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 changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0	0	0	0
Other additions to reserves	11,596.43	0	88.49	76.13
Total additions to reserves	11,596.43	0	88.49	76.13
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	512.07	0		
Other deductions to reserves	0	0	0	0
Total deductions to reserves	512.07	0	0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Total changes in reserves	11,084.36	0	88.49	76.13
Reserves at end of period	11,084.36	0	164.62	76.13

Statement of changes in reserves [Table]

..(3)

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

Components of reserves [Axis]	Foreign currency translation reserve [Member]		Surplus [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 changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0	0	-6,266.11	-2,111.33
Other additions to reserves	-0.64	-1.23	0	0
Total additions to reserves	-0.64	-1.23	-6,266.11	-2,111.33
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0	0	0
Total deductions to reserves	0	0	0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Total changes in reserves	-0.64	-1.23	-6,266.11	-2,111.33
Reserves at end of period	-1.87	-1.23	-10,203.65	-3,937.54

[200300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Debentures [Member]	Partly convertible debentures others [Member]	Loans and advances from related parties [Member]	Loans and advances from directors [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Unsecured borrowings [Member]	Unsecured borrowings [Member]	Unsecured borrowings [Member]
	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	400	(A) 400	2.4	(B) 2.25

Footnotes

(A) Debentures. The Optionally Convertible Debentures were repayable/convertible within a maximum period of 20 years or such period as mutually agreed between the Debenture holder and the company. ii. The debentures were entitled to a redemption premium of 8% pa on the issue price. There instrument carried 0% interest and was not entitled to any voting rights. iii. During the year, the debentures have been converted into Equity shares at price of Rs. 1919.62 each (Face value of Rs 1/- each and securities premium of Rs 1,918.62).

(B) Working Capital demand loans from Ajah Shah INR 2.25 million (March 31, 20: Nil), Director of Rekrut India Private Limited and Chetana Shah INR 0.15 million (March 31, 20: Nil) was unsecured, interest free and repayable on demand.

Classification of borrowings [Table]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]	Short-term [Member]		
Classification of borrowings [Axis]	Loans and advances from others [Member]	Debentures [Member]		Non-convertible debentures others [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
	31/03/2021	01/04/2020 to 31/03/2021	31/03/2022	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	(A) 0.15	500	0	0
Nature of security [Abstract]				
Nature of security		SECURED		SECURED
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured		Textual information (3) [See below]		Textual information (4) [See below]

Footnotes

(A) Working Capital demand loans from Ajah Shah INR 2.25 million (March 31, 20: Nil), Director of Rekrut India Private Limited and Chetana Shah INR 0.15 million (March 31, 20: Nil) was unsecured, interest free and repayable on demand.

Classification of borrowings [Table]

..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Non-convertible debentures others [Member]	Term loans from banks [Member]		
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		Unsecured borrowings [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	31/03/2022	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	500	250	34.29	0
Nature of security [Abstract]				
Nature of security	SECURED	SECURED		
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Textual information (5) [See below]	Textual information (6) [See below]		

Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]	Rupee term loans from banks [Member]		
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Secured borrowings [Member]		Unsecured borrowings [Member]
	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	35	34.29	250	0
Nature of security [Abstract]				
Nature of security		SECURED	SECURED	
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured		Textual information (7) [See below]	Textual information (8) [See below]	

Classification of borrowings [Table]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]	Working capital loans from banks [Member]		Loans and advances from related parties [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Secured borrowings [Member]		Unsecured borrowings [Member]
	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	35	687.88	732.2	0
Nature of security [Abstract]				
Nature of security		SECURED	SECURED	
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured		Textual information (9) [See below]	Textual information (10) [See below]	

Classification of borrowings [Table]

..(6)

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

Classification based on time period [Axis]	Short-term [Member]		
	Loans and advances from related parties [Member]	Loans and advances from others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]	Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]			
Details of borrowings [Abstract]			
Details of borrowings [LineItems]			
Borrowings	167	0	167

Details of bonds or debentures [Table]

..(1)

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

Details of bonds or debentures [Axis]	DEBENTURES	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [LineItems]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Partly convertible	Partly convertible
Holder of bond or debenture	Others	Others
Rate of interest	0.00%	0.00%
Particulars of redemption or conversion	NA	Convertible as per the mutual agreement with both the parties
Nominal value per bond or debenture	0	1,000
Number of bonds or debentures	0	4,00,000
Amount of bonds or debentures issued during period	0	400
Number of allottees to whom bonds or debentures were issued	0	1
Nominal amount of bonds or debentures held by nominee or trustee of company	0	400
Book value of bonds or debentures held by nominee or trustee of company	0	400

Textual information (3)**Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured**

The debentures are secured, redeemable, non-convertible and repayable by March 11, 2022. The following are pledged as securities against the borrowing: a. 6.9% of equity shares of Lenskart Solutions Private Limited b. 11.39 Crs.of units of IIFL Income Opportunity Fund Series - Special Category -II and ICICI Venture Capital Fund. c. Personal Guarantee of Rohinton Screwvala d. Corporate Guarantee given by Unilazer Ventures Private Limited (UVPL) e. Subsequent to Balance Sheet date, the debentures have been redeemed at par value on 10th May 2021

Textual information (4)**Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured**

The debentures are secured, redeemable, non-convertible and repayable by March 11, 2022. The following are pledged as securities against the borrowing: a. 6.9% of equity shares of Lenskart Solutions Private Limited b. 11.39 Crores of units of IIFL Income Opportunity Fund Series - Special Category -II and ICICI Venture Capital Fund. c. Personal Guarantee of Rohinton Screwvala d. Corporate Guarantee given by Unilazer Ventures Private Limited (UVPL) The debentures were redeemed on 10th May, 2021

Textual information (5)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

The debentures are secured, redeemable, non-convertible and repayable by March 11, 2022. The following are pledged as securities against the borrowing: a. 6.9% of equity shares of Lenskart Solutions Private Limited b. 11.39 Crs.of units of IIFL Income Opportunity Fund Series - Special Category -II and ICICI Venture Capital Fund. c. Personal Guarantee of Rohinton Screwvala d. Corporate Guarantee given by Unilazer Ventures Private Limited (UVPL) e. Subsequent to Balance Sheet date, the debentures have been redeemed at par value on 10th May 2021

Textual information (6)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

Term loan from Kotak Mahindra Bank Limited amounting to INR 250.00 million was taken in FY 2019-20 and carries floating interest ranging between 11.5% to 12.5% p.a. 50% of the loan (INR 125.00 million) is repayable the on 90th day and remaining 50% (INR 125.00 million) on 180th day from the date of loan availment. The loan is secured against personal guarantee of Rohinton Screwvala.

Textual information (7)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

Term loan from Kotak Mahindra Bank Limited amounting to INR 250.00 million was taken in FY 2019-20 and carried floating interest ranging between 11.5% to 12.5% p.a. 50% of the loan (INR 125.00 million) was repayable the on 90th day and remaining 50% (INR 125.00 million) on 180th day from the date of loan availment. The loan is secured against personal guarantee of Rohinton Screwvala. The loans were repaid in full on 11th May, 2021

Textual information (8)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

Term loan from Kotak Mahindra Bank Limited amounting to INR 250.00 million was taken in FY 2019-20 and carries floating interest ranging between 11.5% to 12.5% p.a. 50% of the loan (INR 125.00 million) is repayable the on 90th day and remaining 50% (INR 125.00 million) on 180th day from the date of loan availment. The loan is secured against personal guarantee of Rohinton Screwvala.

Textual information (9)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

a. Overdraft facility from Kotak Mahindra Bank Limited amounting to INR 687.88 million (March 21: 727.37m) was taken in FY 2021-22 and carries interest rate of 10.5% p.a. repayable on demand. The loan is secured against personal guarantee of Rohinton Screwvala and charge on current assets. As per sanction letter company is not required to file any quarterly statement/ returns with the bank.

Textual information (10)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

a. Overdraft facility from Kotak Mahindra Bank Limited amounting to INR 687.88 million (March 21: 727.37m) was taken in FY 2021-22 and carries interest rate of 10.5% p.a. repayable on demand. The loan is secured against personal guarantee of Rohinton Screwvala and charge on current assets. As per sanction letter company is not required to file any quarterly statement/ returns with the bank.

[201000] Notes - Tangible assets**Disclosure of tangible assets [Table]**

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	223.21	40.61	223.21	40.61		
Acquisitions through business combinations tangible assets	246.66	0	246.66	0		
Depreciation tangible assets	-70.62	-33.96			70.62	33.96
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	172.73	6.99	172.73	11.2	0	4.21
Total disposals tangible assets	172.73	6.99	172.73	11.2	0	4.21
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-0.08	-0.01	-0.08	-0.01	0	0
Total other adjustments tangible assets	-0.08	-0.01	-0.08	-0.01	0	0
Total changes in tangible assets	226.44	-0.35	297.06	29.4	70.62	29.75
Tangible assets at end of period	312.02	85.57	465.63	168.56	153.61	82.99

Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7	0.7	7	0.7		
Acquisitions through business combinations tangible assets	15.9	0	15.9	0		
Depreciation tangible assets	-4.56	-1.04			4.56	1.04
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	4.45	0.02	4.45	0.03	0	0.01
Total disposals tangible assets	4.45	0.02	4.45	0.03	0	0.01
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-0.08	-0.01	-0.08	-0.01	0	0
Total other adjustments tangible assets	-0.08	-0.01	-0.08	-0.01	0	0
Total changes in tangible assets	13.81	-0.37	18.37	0.66	4.56	1.03
Tangible assets at end of period	23.12	9.3	31.28	12.9	8.16	3.6

Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7	0.7	7	0.7		
Acquisitions through business combinations tangible assets	15.9	0	15.9	0		
Depreciation tangible assets	-4.56	-1.04			4.56	1.04
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	4.45	0.02	4.45	0.03	0	0.01
Total disposals tangible assets	4.45	0.02	4.45	0.03	0	0.01
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-0.08	-0.01	-0.08	-0.01	0	0
Total other adjustments tangible assets	-0.08	-0.01	-0.08	-0.01	0	0
Total changes in tangible assets	13.81	-0.37	18.37	0.66	4.56	1.03
Tangible assets at end of period	23.12	9.3	31.28	12.9	8.16	3.6

Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7	0.7	7	0.7		
Acquisitions through business combinations tangible assets	15.9	0	15.9	0		
Depreciation tangible assets	-4.56	-1.04			4.56	1.04
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	4.45	0.02	4.45	0.03	0	0.01
Total disposals tangible assets	4.45	0.02	4.45	0.03	0	0.01
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-0.08	-0.01	-0.08	(A) -0.01	0	0
Total other adjustments tangible assets	-0.08	-0.01	-0.08	-0.01	0	0
Total changes in tangible assets	13.81	-0.37	18.37	0.66	4.56	1.03
Tangible assets at end of period	23.12	9.3	31.28	12.9	8.16	3.6

(A) ROUNDING OFF ADJUSTMENTS

Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.64	0.03	0.64	0.03		
Acquisitions through business combinations tangible assets	46.95	0	46.95	0		
Depreciation tangible assets	-9.77	-0.63			9.77	0.63
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0.59	0.02	0.59	0.15	0	0.13
Total disposals tangible assets	0.59	0.02	0.59	0.15	0	0.13
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	37.23	-0.62	47	-0.12	9.77	0.5
Tangible assets at end of period	38.66	1.43	50.52	3.52	11.86	2.09

Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.64	0.03	0.64	0.03		
Acquisitions through business combinations tangible assets	46.95	0	46.95	0		
Depreciation tangible assets	-9.77	-0.63			9.77	0.63
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0.59	0.02	0.59	0.15	0	0.13
Total disposals tangible assets	0.59	0.02	0.59	0.15	0	0.13
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	37.23	-0.62	47	-0.12	9.77	0.5
Tangible assets at end of period	38.66	1.43	50.52	3.52	11.86	2.09

Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	5.25	2.3	5.25	2.3		
Acquisitions through business combinations tangible assets	40.66	0	40.66	0		
Depreciation tangible assets	-17.34	-2.26			17.34	2.26
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0.34	0.17	0.34	0.31	0	0.14
Total disposals tangible assets	0.34	0.17	0.34	0.31	0	0.14
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	28.23	-0.13	45.57	1.99	17.34	2.12
Tangible assets at end of period	33.52	5.29	55.98	10.41	22.46	5.12

Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	5.25	2.3	5.25	2.3		
Acquisitions through business combinations tangible assets	40.66	0	40.66	0		
Depreciation tangible assets	-17.34	-2.26			17.34	2.26
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0.34	0.17	0.34	0.31	0	0.14
Total disposals tangible assets	0.34	0.17	0.34	0.31	0	0.14
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	28.23	-0.13	45.57	1.99	17.34	2.12
Tangible assets at end of period	33.52	5.29	55.98	10.41	22.46	5.12

Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	208.67	37.58	208.67	37.58		
Acquisitions through business combinations tangible assets	73.54	0	73.54	0		
Depreciation tangible assets	-28.9	-23.71			28.9	23.71
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	161.99	0.44	161.99	1.81	0	1.37
Total disposals tangible assets	161.99	0.44	161.99	1.81	0	1.37
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	91.32	13.43	120.22	35.77	28.9	22.34
Tangible assets at end of period	155.75	64.43	234.69	114.47	78.94	50.04

Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	208.67	37.58	208.67	37.58		
Acquisitions through business combinations tangible assets	73.54	0	73.54	0		
Depreciation tangible assets	-28.9	-23.71			28.9	23.71
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	161.99	0.44	161.99	1.81	0	1.37
Total disposals tangible assets	161.99	0.44	161.99	1.81	0	1.37
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	91.32	13.43	120.22	35.77	28.9	22.34
Tangible assets at end of period	155.75	64.43	234.69	114.47	78.94	50.04

Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Leasehold improvements [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.65	0	1.65	0		
Acquisitions through business combinations tangible assets	69.61	0	69.61	0		
Depreciation tangible assets	-10.05	-6.32			10.05	6.32
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	5.36	6.34	5.36	8.9	0	2.56
Total disposals tangible assets	5.36	6.34	5.36	8.9	0	2.56
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	55.85	-12.66	65.9	-8.9	10.05	3.76
Tangible assets at end of period	60.97	5.12	93.16	27.26	32.19	22.14

Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Leasehold improvements [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.65	0	1.65	0		
Acquisitions through business combinations tangible assets	69.61	0	69.61	0		
Depreciation tangible assets	-10.05	-6.32			10.05	6.32
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	5.36	6.34	5.36	8.9	0	2.56
Total disposals tangible assets	5.36	6.34	5.36	8.9	0	2.56
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	55.85	-12.66	65.9	-8.9	10.05	3.76
Tangible assets at end of period	60.97	5.12	93.16	27.26	32.19	22.14

Disclosure of additional information tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Plant and equipment [Member]		Other plant and equipment [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	A MENTIONED SEPERATELY	S A MENTIONED SEPERATELY	7.69%	7.69%	7.69%	7.69%

Disclosure of additional information tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]			
	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	7.69%	7.69%	10%	10%	10%	10%

Disclosure of additional information tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Office equipment [Member]				Computer equipments [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	20%	20%	20%	20%	33.33%	33.33%

Disclosure of additional information tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Computer equipments [Member]		Leasehold improvements [Member]			
	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	33.33%	33.33%	AS P E R AGREEMENT	AS P E R AGREEMENT	AS P E R AGREEMENT	AS P E R AGREEMENT

[201100] Notes - Intangible assets**Disclosure of intangible assets [Table]**

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	358.66	425.05	358.66	425.05		
Acquisitions through business combinations intangible assets	2,825.96	0	2,825.96	0		
Total additions to intangible assets	3,184.62	425.05	3,184.62	425.05		
Amortization intangible assets	-279.37	-33.63			279.37	33.63
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	236.62	0	236.62	0	0	0
Total disposals intangible assets	236.62	0	236.62	0	0	0
Total changes in intangible assets	2,668.63	391.42	2,948	425.05	279.37	33.63
Intangible assets at end of period	3,064.68	396.05	3,382.08	434.08	317.4	38.03

Disclosure of intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Goodwill [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]						
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0.24	0	0.24		
Acquisitions through business combinations intangible assets	2,408.38	0	2,408.38	0		
Total additions to intangible assets	2,408.38	0.24	2,408.38	0.24		
Amortization intangible assets	-87.4	0			87.4	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	236.39	0	236.39	0	0	0
Total disposals intangible assets	236.39	0	236.39	0	0	0
Total changes in intangible assets	2,084.59	0.24	2,171.99	0.24	87.4	0
Intangible assets at end of period	2,084.83	0.24	2,172.23	0.24	87.4	0

Disclosure of intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Goodwill on consolidation subsidiaries [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]						
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0.24	0	0.24		
Acquisitions through business combinations intangible assets	2,408.38	0	2,408.38	0		
Total additions to intangible assets	2,408.38	0.24	2,408.38	0.24		
Amortization intangible assets	-87.4	0			87.4	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	236.39	0	236.39	0	0	0
Total disposals intangible assets	236.39	0	236.39	0	0	0
Total changes in intangible assets	2,084.59	0.24	2,171.99	0.24	87.4	0
Intangible assets at end of period	2,084.83	0.24	2,172.23	0.24	87.4	0

Disclosure of intangible assets [Table]

..(4)

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

Classes of intangible assets [Axis]	Goodwill on consolidation subsidiaries [Member]					
Sub classes of 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]		Accumulated amortization and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0.24	0	0.24		
Acquisitions through business combinations intangible assets	2,408.38	0	2,408.38	0		
Total additions to intangible assets	2,408.38	0.24	2,408.38	0.24		
Amortization intangible assets	-87.4	0			87.4	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	236.39	0	236.39	0	0	0
Total disposals intangible assets	236.39	0	236.39	0	0	0
Total changes in intangible assets	2,084.59	0.24	2,171.99	0.24	87.4	0
Intangible assets at end of period	2,084.83	0.24	2,172.23	0.24	87.4	0

Disclosure of intangible assets [Table]

..(5)

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

Classes of intangible assets [Axis]	Brands and trade marks [Member]					
Sub classes of 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]		Accumulated amortization and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Acquisitions through business combinations intangible assets	119	0	119	0		
Total additions to intangible assets	119	0	119	0		
Amortization intangible assets	-0.12	-0.14			0.12	0.14
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Total changes in intangible assets	118.88	-0.14	119	0	0.12	0.14
Intangible assets at end of period	119.02	0.14	119.45	0.45	0.43	0.31

Disclosure of intangible assets [Table]

..(6)

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

Classes of intangible assets [Axis]	Trade marks [Member]					
Sub classes of 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]		Accumulated amortization and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Acquisitions through business combinations intangible assets	119	0	119	0		
Total additions to intangible assets	119	0	119	0		
Amortization intangible assets	-0.12	-0.14			0.12	0.14
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Total changes in intangible assets	118.88	-0.14	119	0	0.12	0.14
Intangible assets at end of period	119.02	0.14	119.45	0.45	0.43	0.31

Disclosure of intangible assets [Table]

..(7)

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

Classes of intangible assets [Axis]	Trade marks [Member]					
Sub classes of 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]		Accumulated amortization and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Acquisitions through business combinations intangible assets	119	0	119	0		
Total additions to intangible assets	119	0	119	0		
Amortization intangible assets	-0.12	-0.14			0.12	0.14
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Total changes in intangible assets	118.88	-0.14	119	0	0.12	0.14
Intangible assets at end of period	119.02	0.14	119.45	0.45	0.43	0.31

Disclosure of intangible assets [Table]

..(8)

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

Classes of intangible assets [Axis]	Computer software [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Acquisitions through business combinations intangible assets	55.14	0	55.14	0		
Total additions to intangible assets	55.14	0	55.14	0		
Amortization intangible assets	-24.14	-1.12			24.14	1.12
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Total changes in intangible assets	31	-1.12	55.14	0	24.14	1.12
Intangible assets at end of period	32.09	1.09	60.2	5.06	28.11	3.97

Disclosure of intangible assets [Table]

..(9)

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

Classes of intangible assets [Axis]	Computer software [Member]					
	Intangible assets other than internally generated [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Acquisitions through business combinations intangible assets	55.14	0	55.14	0		
Total additions to intangible assets	55.14	0	55.14	0		
Amortization intangible assets	-24.14	-1.12			24.14	1.12
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Total changes in intangible assets	31	-1.12	55.14	0	24.14	1.12
Intangible assets at end of period	32.09	1.09	60.2	5.06	28.11	3.97

Disclosure of intangible assets [Table]

..(10)

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

Classes of intangible assets [Axis]	Copyrights, patents and other operating rights [Member]					
Sub classes of 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]		Accumulated amortization and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Acquisitions through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-0.59	-0.59			0.59	0.59
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Total changes in intangible assets	-0.59	-0.59	0	0	0.59	0.59
Intangible assets at end of period	0.92	1.51	2.5	2.5	1.58	0.99

Disclosure of intangible assets [Table]

..(11)

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

Classes of intangible assets [Axis]	Other intellectual property rights [Member]					
Sub classes of 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]		Accumulated amortization and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Acquisitions through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-0.59	-0.59			0.59	0.59
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Total changes in intangible assets	-0.59	-0.59	0	0	0.59	0.59
Intangible assets at end of period	0.92	1.51	2.5	2.5	1.58	0.99

Disclosure of intangible assets [Table]

..(12)

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

Classes of intangible assets [Axis]	Other intellectual property rights [Member]					
Sub classes of 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]		Accumulated amortization and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Acquisitions through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-0.59	-0.59			0.59	0.59
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Total changes in intangible assets	-0.59	-0.59	0	0	0.59	0.59
Intangible assets at end of period	0.92	1.51	2.5	2.5	1.58	0.99

Disclosure of intangible assets [Table]

..(13)

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

Classes of intangible assets [Axis]	Other intangible assets [Member]					
Sub classes of 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]		Accumulated amortization and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	358.66	424.81	358.66	424.81		
Acquisitions through business combinations intangible assets	243.44	0	243.44	0		
Total additions to intangible assets	602.1	424.81	602.1	424.81		
Amortization intangible assets	-167.12	-31.78			167.12	31.78
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0.23	0	0.23	0	0	0
Total disposals intangible assets	0.23	0	0.23	0	0	0
Total changes in intangible assets	434.75	393.03	601.87	424.81	167.12	31.78
Intangible assets at end of period	827.82	393.07	1,027.7	425.83	199.88	32.76

Disclosure of intangible assets [Table]

..(14)

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

Classes of intangible assets [Axis]	Other intangible assets, others [Member]					
Sub classes of 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]		Accumulated amortization and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	Content Development, Technology Development, Customer Relationship, Non Compete Clause	Content Development, Technology Development	Content Development, Technology Development, Customer Relationship, Non Compete Clause	Content Development, Technology Development	Content Development, Technology Development, Customer Relationship, Non Compete Clause	Content Development, Technology Development
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	358.66	424.81	358.66	424.81		
Acquisitions through business combinations intangible assets	243.44	0	243.44	0		
Total additions to intangible assets	602.1	424.81	602.1	424.81		
Amortization intangible assets	-167.12	-31.78			167.12	31.78
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0.23	0	0.23	0	0	0
Total disposals intangible assets	0.23	0	0.23	0	0	0
Total changes in intangible assets	434.75	393.03	601.87	424.81	167.12	31.78
Intangible assets at end of period	827.82	393.07	1,027.7	425.83	199.88	32.76

Disclosure of intangible assets [Table]

..(15)

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

Classes of intangible assets [Axis]	Other intangible assets, others [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	Content Development, Technology Development, Customer Relationship, Non Compete Clause	Content Development, Technology Development	Content Development, Technology Development, Customer Relationship, Non Compete Clause	Content Development, Technology Development	Content Development, Technology Development, Customer Relationship, Non Compete Clause	Content Development, Technology Development
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	358.66	424.81	358.66	424.81		
Acquisitions through business combinations intangible assets	243.44	0	243.44	0		
Total additions to intangible assets	602.1	424.81	602.1	424.81		
Amortization intangible assets	-167.12	-31.78			167.12	31.78
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0.23	0	0.23	0	0	0
Total disposals intangible assets	0.23	0	0.23	0	0	0
Total changes in intangible assets	434.75	393.03	601.87	424.81	167.12	31.78
Intangible assets at end of period	827.82	393.07	1,027.7	425.83	199.88	32.76

Disclosure of additional information intangible assets [Table]

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Goodwill [Member]		Goodwill on consolidation subsidiaries [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Description of amortization method used	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%

Disclosure of additional information intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Goodwill on consolidation subsidiaries [Member]		Brands and trade marks [Member]		Trade marks [Member]	
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]		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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Description of amortization method used	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%

Disclosure of additional information intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Trade marks [Member]		Computer software [Member]			
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Description of amortization method used	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%

Disclosure of additional information intangible assets [Table]

..(4)

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

Classes of intangible assets [Axis]	Copyrights, patents and other operating rights [Member]		Other intellectual property rights [Member]			
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Description of amortization method used	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%

Disclosure of additional information intangible assets [Table]

..(5)

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

Classes of intangible assets [Axis]	Other intangible assets [Member]		Other intangible assets, others [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of intangible assets [Axis]	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	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Description of amortization method used	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%

[200400] Notes - Non-current investments**Details of non-current investments [Table]**

..(1)

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

Classification of non-current investments [Axis]	DEBENTURES		OTHER	
	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
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	OPTIONALLY CONVERTIBLE UNSECURED DEBENTURES OF OTHER COMPANIES	OPTIONALLY CONVERTIBLE UNSECURED DEBENTURES OF OTHER COMPANIES	UNQUOTED EQUITY INSTRUMENTS	UNQUOTED EQUITY INSTRUMENTS
Non-current investments	0	40.3	0.01	0.01
Name of body corporate in whom investment has been made	TRANSFORMING HIGHER EDUCATION GATE ACADEMY	TRANSFORMING HIGHER EDUCATION GATE ACADEMY	U EDUCATION EMPLOYEES WELFARE FUND	U EDUCATION EMPLOYEES WELFARE FUND
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	NA	NA	NA	NA
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 40,300	[shares] 0	[shares] 0

Details of non-current investments [Table]

..(2)

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

Classification of non-current investments [Axis]	OTHER1
	01/04/2020 to 31/03/2021
Non-current investments [Abstract]	
Disclosure of details of non-current investments [Abstract]	
Details of non-current investments [LineItems]	
Type of non-current investments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments
Nature of non-current investments	UNQUOTED EQUITY INSTRUMENTS
Non-current investments	0
Name of body corporate in whom investment has been made	TRANSFORMING HIGHER EDUCATION GATE ACADEMY ESOP TRUST
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	NA
Number of shares of non-current investment made in body corporate	[shares] 0

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

	31/03/2022	31/03/2021
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0.01	40.31
Aggregate provision for diminution in value of non-current investments	0	0

[200500] Notes - Current investments**Details of current investments [Table]**

..(1)

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

Classification of current investments [Axis]	Quoted	Quoted1	Quoted2	Quoted3
	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
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [LineItems]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	206.93	267.5	226	267.5
Basis of valuation of current investments	As per market Value	As per market Value	As per market Value	As per market Value
Name of body corporate in whom investment has been made	HDFC ULTRA SHORT TERM FUND - DIRECT GROWTH	ADITYA BIRLA SL MONEY MANAGER- DIRECT GROWTH	HDFC MONEY MARKET DIRECT GROWTH	SBI SAVINGS - DIRECT GROWTH
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	NA	NA	NA	NA
Number of shares of current investment made in body corporate	[shares] 1,69,27,985.39	[shares] 8,96,907.86	[shares] 49,488	[shares] 75,39,358.14

Details of current investments [Table]

..(2)

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

Classification of current investments [Axis]	Quoted ⁴
	01/04/2021 to 31/03/2022
Current investments [Abstract]	
Disclosure of details of current investments [Abstract]	
Details of current investments [LineItems]	
Type of current investments	Investments in mutual funds
Class of current investments	Current investments
Current investments	12.91
Basis of valuation of current investments	As per market Value
Name of body corporate in whom investment has been made	TATA CAPITAL FINANCIAL SERVICES LIMITED
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	NA
Number of shares of current investment made in body corporate	[shares] 10

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

	31/03/2022	31/03/2021
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	980.84	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

[200600] Notes - Subclassification and notes on liabilities and assets**Disclosure of breakup of provisions [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [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 [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	46.52	8.01	4.6	2.69
Provision leave encashment	0	0	53.82	19.54
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	46.52	8.01	58.42	22.23
Provision for corporate tax [Abstract]				
Provision for current tax	0	0	0	0
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 proposed dividend [Abstract]				
Provision for proposed equity dividend [Abstract]				
Provision for proposed equity interim dividend	0	0	0	0
Provision for proposed equity final dividend	0	0	0	0
Provision for proposed equity special dividend	0	0	0	0
Total provision for proposed equity dividend	0	0	0	0
Provision for proposed preference dividend [Abstract]				
Provision for proposed preference interim dividend	0	0	0	0
Provision for proposed preference final dividend	0	0	0	0
Provision for proposed preference special dividend	0	0	0	0
Total provision for proposed preference dividend	0	0	0	0
Total provision for proposed dividend	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	46.52	8.01	58.42	22.23

Loans and advances [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
	Security deposits [Member]		Loans and advances to related parties [Member]	Loans advances given subsidiaries [Member]
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	Unsecured considered good [Member]
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2021	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	169.22	14.68	6.5	6.5
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	169.22	14.68	6.5	6.5
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]	Short-term [Member]		
Classification of loans and advances [Axis]	Loans advances given to other companies [Member]	Loans advances given suppliers [Member]		Loans advances given employees [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]		Unsecured considered good [Member]
	31/03/2022	31/03/2022	31/03/2021	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	100	17.02	13.22	2.17
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	100	17.02	13.22	2.17
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
	Prepaid expenses [Member]		Advance tax [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	305.06	27.54	153.26	111.08
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	305.06	27.54	153.26	111.08
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
	Advance income tax paid [Member]		Deposits with statutory authorities [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	153.26	111.08	209.72	43.09
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	153.26	111.08	209.72	43.09
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]
	Share application money given [Member]
Classification of loans and advances [Axis]	Unsecured considered good [Member]
Classification of assets based on security [Axis]	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]	
Loans and advances notes [Abstract]	
Loans and advances [Abstract]	
Disclosure of loans and advances [LineItems]	
Loans and advances, gross	165.16
Allowance for bad and doubtful loans and advances	0
Loans and advances	165.16
Details of loans and advances due by directors, other officers or others [Abstract]	
Loans and advances due by directors	0
Loans and advances due by other officers	0
Loans and advances due by others	0
Total loans and advances due by directors, other officers or others	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]	
Loans and advances due by firms in which any director is partner	0
Loans and advances due by private companies in which any director is director	0
Loans and advances due by private companies in which any director is member	0
Total loans and advances due by firms or companies in which any director is partner or director	0

Subclassification of trade receivables [Table]

..(1)

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

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]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	747.8	286.42	(A) 727.92	(B) 281.76
Allowance for bad and doubtful debts	19.88	4.66	0	0
Total trade receivables	727.92	281.76	727.92	281.76
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			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 firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Footnotes

(A) Trade Receivables (unsecured and considered good) for a period not exceeding six months from the date they are due for payment 557.29 for a period exceeding six months from the date they are due for payment 19.87 Unbilled Trade Receivables 150.76

(B) Trade Receivables (unsecured and considered good) for a period not exceeding six months from the date they are due for payment 152.31 Unbilled Trade Receivables 129.45

Subclassification of trade receivables [Table]

..(2)

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

Classification of assets based on security [Axis]	Doubtful [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Trade receivables notes [Abstract]		
Trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [LineItems]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	19.88	4.66
Allowance for bad and doubtful debts	19.88	4.66
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
Trade receivables due by others	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 firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Stock-in-trade [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]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	3.35	0	3.35	0
Mode of valuation	ACTUAL	ACTUAL	ACTUAL	ACTUAL

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]		
Trade payables, long-term	0	0
Others long-term, others	(A) 178.92	0
Total others, long-term	178.92	0
Total other long-term liabilities	178.92	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0.17	0.58
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Income received in advance	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Taxes payable other tax	103.03	91.11
Accrued expenses payable	1,734.95	639.16
Security deposits refundable, current	34.28	0
Total deposits refundable current	34.28	0
Public deposit payable, current	0	0
Total other payables, current	1,872.26	730.27
Advance received from customers	255.49	432.6
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(B) 1,486.3	(C) 614.46
Total other current liabilities	3,614.22	1,777.91
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	500.02	0
Other deposits with banks	(D) 15.64	0
Other balances with banks	541.68	152.33
Total balance with banks	1,057.34	152.33
Cash on hand	0.15	0.11
Total cash and cash equivalents	1,057.49	152.44
Total cash and bank balances	1,057.49	152.44
Balances held with banks to extent held against other commitments	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 twelve months maturity	0	0
Interest receivable	(E) 5.41	0.25
Other current assets, others	(F) 1.9	0
Total other current assets	7.31	0.25
Nature of other current assets	OTHER	OTHER

Footnotes

(A) Finance Lease obligation (Refer note 32) 53.78 Lease rent Equalization 98.14 Security deposit 27.00

(B) Others 20.62 Finance lease 60.72 Deferred revenue 1,404.94

(C) Deferred revenue 614.14 Other 0.32

(D) BALANCES WITH COLLECTIONS AGENCIES

(E) On fixed deposits 4.58 On loans to subsidiaries 0.58 On loans to others 0.25

(F) Other Current Assets, Other 1.90 Rounding Off Adjustment 0.08

[200700] 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
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (11) [See below]	
Other commitments	0	0
Total commitments	0	0
Total contingent liabilities and commitments	0	0
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%
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
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
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	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

Textual information (11)

Disclosure of additional balance sheet notes explanatory [Text Block]

Capitalization of expenditure		
The Group has capitalized the following expenses to the cost of intangible assets under content developed and technology platforms developed. Consequently, expenses disclosed under the respective notes are net of amounts capitalized by the Group.		
Particulars	Year ended	Year ended
	March 31, 2022	March 31, 2021
a. Technology capitalization		
Salaries, wages & bonus	232.61	110.94
b. Content capitalization		
Salaries, wages & bonus	247.31	232.88
Content Development Cost	46.78	80.99
Total	526.70	424.81

Tax expense	
The Group has not recognized any deferred tax asset on unabsorbed depreciation and brought forward business losses in absence of virtual certainty of future taxable income.	

Analytical ratios						
Particulars	Numerator	Denominator	Current Period	Previous Period	Variance	Remarks
Current ratio	Current assets	Current liabilities	0.67	0.16	319%	Mainly contributed by short term investments made in Mutual Funds.
Debt Equity ratio	Short term debt	Shareholders equity	0.40	-0.66	-161%	Repayments of long term debts out of surplus funds
Debt Service Coverage Ratio	Earnings before interest, depreciation, taxes and amortisation	Short term debt	-8.33	-0.92	802%	DSCR continues to be negative since increased operating losses in books and a reduced short term loans.
Return on Equity Ratio	Profit after tax	Average Shareholders` Equity	-9.25	-1.11	736%	Increase in loss during the year offset by increase in shareholders equity on account of fund raise during the year.
Inventory Turnover Ratio	Direct costs	Average Inventory	8.03	-	-	No comparative since inventory acquired in pursuance to scheme of merger.
Trade Receivables		Average				

Turnover Ratio	Net sales	Accounts Receivable	13.45	13.02	3%	No Material Variance
Trade Payables Turnover Ratio	Direct costs	Average Accounts Payable	1.37	0.69	99%	The ratio has improved on account of timely payments to trade creditors.
Net capital turnover ratio	Net sales	Average Shareholders` Equity	-10.03	-1.53	554%	Increase in sales during the year and also offset by increase in shareholders equity on account of fund raise during the year.
Net Profit Ratio	Profit after tax	Net Sales	-0.92	-0.72	28%	Increase in marketing and payroll costs during the year
Return on capital employed	Earnings before interest and tax	Capital Employed	-3.35	0.61	-647%	Return on Capital employed is negative due to losses.
Return on investment	Profit after tax	Cost of Investments	-0.53	-3.33	-84%	Return on investment is negative due to losses and break even yet to be reached. During the year additional investments were made in the business due to which the ratio has reduced further.

Earnings/Expenditure in foreign exchange (on accrual basis):

Particulars	Year ended	
	March 31, 2022	March 31, 2021
Revenue from operations:	201.46	81.39
Expenditure:		
Direct Costs	572.75	106.73
Other Expenses	1,377.55	198.10

Employee Stock Options

The Employee Stock Option Plan "Upgrad Stock Option Plan 2015" was formulated by the Board of the Company and approved by it at its meeting held on September 19, 2015. The scheme was last amended on on September 21, 2021. The maximum grant under the scheme was increased to 22,25,810 options from 17,25,810 options vide shareholders special resolution dated 21st September 2021. The exercise price of all the options under the scheme is in the range of INR 1/- to INR 2783.39/-. The vesting period of all grants under the scheme ranges between 1-4 years. The vesting of options would be subject to continued employment with the Company and fulfilment of certain performance parameters, if any, as specified by the Board.

The Exercise Period for the options shall be the earlier of - 1. Liquidity Event Date defined as (a) Company Sale Liquidity, (b)

listing of the Company's Shares on any recognized stock exchange in India (c) substantial sale or reorganization of shares or business operations of the Company or (d) similar material transaction as determined by the Board, or 2. Expiry Date which is defined as 12 years from the date of grant.

The ESOP plan specifies settlement method of the options in Equity subject to conditions specified in the plan.

Particulars	Year ended	Weighted average price	Year ended	Weighted average price
	March 31, 2022	March 31, 2021		
Stock Options outstanding at the beginning of the year	16,37,497	Rs. 1/-	10,18,300	Rs. 1/-
Granted during the year	4,48,979	Rs. 2,391/-	7,36,333	Rs. 1/-
Forfeited / cancelled during the year	(1,72,187)	Rs. 1/-	(1,17,136)	Rs. 1/-
Options exercised during the year	(3,30,779)	Rs. 1/-	-	
Balance as at the end of the year	15,83,510	Rs. 679/-	16,37,497	Rs 1/-
No of options vested but not exercised	6,61,371		7,46,263	

The Company is in the process of obtaining a fair valuation report of the employee stock options under Black Scholes method and currently the stock options are taken at a price which is higher of the discounted cash flow valuation or secondary price pertaining to the last fund raise.

The Company has issued ESOPs to the employees of the subsidiary companies. The cost of such ESOPs are borne by the company and are not cross charged to the subsidiary companies to which the employee belongs.

Segment reporting

The Group's operating segments are based on the nature of services provided with each segment representing a strategic business unit that offers different services under the common identifiable segment of Education and upskilling services. The Group does not identify these businesses as separate reportable segments given that the risk and rewards from such businesses are of similar nature. During the FY 21-22, the Group's business was primarily from Indian markets. Hence secondary segment disclosures as per Accounting Standard (17) - Segment Reporting have not been given. The Group prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Group as a whole.

Earnings per share (EPS)

Basic and Diluted per share are calculated by dividing the net loss for the period attributable to Equity Shareholders by the weighted average number of equity shares outstanding during the period.

Particulars	Year ended	Weighted average price
	March 31, 2022	March 31, 2021

Net (loss) for calculation of basic & diluted EPS	-6,266.11	-2,023.73
Weighted average number of equity shares in calculating basic & diluted EPS (Nos. in million)	10.36	10.00
Profit / (Loss) per Share (In Rs.)		
- Basic and diluted	-604.71	-202.37

Subsequent events		
Acquisitions/Incorporations		
Acquired controlling stake in the following companies:		
Name of the entity	Date	Amount of consideration
Arrina Education Services Private Limited	April 26, 2022	1,575.72
International School of Engineering (INSOFE)	May 26, 2022	1,141.55
GSP Education Services Private Limited	May 26, 2022	9.16
Wolves Recruitment & Staffing Private Limited	August 12, 2022	60.00
Harappa Learning Private Limited	July 14, 2022	2,348.60
Centum Learning Limited	October 14, 2022	1,472.40

43.2.1. Private investor funding (Compulsory Convertible preference shares of INR 10/- each) :-			
Name of the shareholder	No. of shares	Amount Invested	Closing date
Mr. Rohinton Screwvala	1,21,565	990.87	12-08-2022
Macritchie Investments Pte. Ltd.	1,43,541	1,170.00	12-08-2022
International Finance Corporation	14,695	119.78	12-08-2022
IFC Emerging Asia Fund, LP	24,492	199.63	12-08-2022
IIFL Special Opportunities Fund - Series 8	13,926	113.51	12-08-2022
IIFL Monopolistic Market Intermediaries Fund	10,611	86.49	12-08-2022
ETS International B.V	53,938	439.64	12-08-2022
Artian Capital SCSp Sicav- Raif- Artian Pvt Equity	2,35,981	1,932.47	12-08-2022

43.2.1. Other changes in shareholding pattern-

Following major events in relation to share capital have occurred subsequent to the balance sheet date:

a. Allotment of 1,82,443 Equity Shares of face value of Re. 1/- each towards swap of shares of Arrina Education Services Private Limited on 26th April, 2022. b. Allotment of 80,970 Equity Shares of face value of Re. 1/- each towards swap of shares of INSOFE Education Private Limited on 27th May, 2022. c. Allotment of 6,18,749 Series 4 Compulsorily Convertible Preference Shares of face value Rs.10/- each, to various investors on a Private Placement basis. d. Allotment of 2,66,225 Series 5 Compulsorily Convertible Preference Shares of face value Rs.10/- each, on a Private Placement basis to Bodhi Tree Systems VCC on 24th August 2022. e. Allotment of 1,80,646 Series 6 Compulsorily Convertible Preference Shares of face value Rs.8150.984/- each, on a Private Placement basis to the shareholders of Centum Learning Limited on 14th October 2022.

The Company has paid consideration of Rs. 165.16 millions towards 2,900,000 optionally convertible preference shares of its wholly owned subsidiary upGrad Tech Pte. Ltd. as on March 31, 2022 towards funding its working capital requirements. The said amount of Rs 165.16 million was received by the subsidiary on April 1, 2022 for which the shares have been allotted on April 20, 2022. (Refer note 20)

The Company is in the process of amalgamating two of its subsidiaries by way of merger, namely Knowledge Hut Solutions Private Limited and The Transforming Higher Education GATE Academy Private Limited. It is currently awaiting the order from National Company Law Tribunal (NCLT). Refer below table for further details:

Details of Amalgamation	Remarks
Method of Amalgamation	Pooling of Interest method
Date of application with NCLT	April 25, 2022
Scheme appointed date	October 1, 2021

Transfer Pricing

The Group's international transactions with related parties are at arms length and management believes that transfer pricing legislation will not have any impact on the financials statements, particularly on the amount of tax expenses and that of provision for taxation.

Merger and Acquisitions during the year

Merger of subsidiaries during the year

The Board of Directors of the Company at their meeting held on 15 December 2021 approved the Scheme of Amalgamation ('the Scheme') of Impartus Innovations Private Limited ('Impartus') and Upgrad College of Technology and Management Private Limited ('upGrad College'), with the Upgrad Education Private Limited (the Transferee Company) w.e.f. 1 October, 2021, pursuant to Section 233 and Rule 25(5) and other relevant provisions of the Companies Act, 2013. The Scheme was sanctioned by the Regional Director on 23 May 2022 and filed with Registrar of Companies on 9th June 2022. Pursuant to

the Scheme, all the assets and liabilities of the Amalgamating Companies are transferred and vested with the Transferee

company at fair value on appointed date i.e. October 1, 2021 under the Purchase method as per Accounting standard 14 - Accounting for Amalgamation as notified in the Companies (Accounting Standards) Rules 2021 issued by the Ministry of Corporate Affairs, as may be amended from time to time.

The authorized share capital of the company stands amended vide above Merger Scheme. The Authorized Share Capital Of The Company is Rs.164,80,00,000/- (Rupees One Hundred Sixty-Four Crore And Eighty Lakhs Only) Consisting Of 22,27,00,000 (Twenty-Two Crores And Twenty-Seven Lakhs) Equity Shares Of Re. 1/- Each And 14,25,30,000 (Fourteen Crore Twenty-Five Lakhs Thirty Thousand) Preference Shares Of Rs. 10/- Each.

Below are the details of Amalgamation -

Particulars	Impartus	upGrad College
(a) general nature of business of the amalgamating companies	It is engaged in providing a complete video based platform that enables education & training sector institutions to capture, edit, and distribute content. The platform enables automatic audio video recording and distribution of classroom lectures.	Holding company of foreign subsidiaries in the business of online education.
(b) effective date of amalgamation for accounting purposes	October 1, 2021	October 1, 2021
(c) the method of accounting used to reflect the amalgamation	Amalgamation in the nature of Purchase	Amalgamation in the nature of Purchase
(d) particulars of the scheme sanctioned under a statute	Fast track merger order dt. May 23, 2022. issued by Regional Director (western region) MCA	

The Company has acquired below mentioned net assets of Impartus and upGrad College at fair value as on the appointed date October 1, 2021 -

Particulars	Impartus	upGrad College
Assets		
Property, plant and equipment	10.32	-
Intangible assets	6.05	-
Capital work-in-progress	1.70	-
Long-term loans and advances	1.64	296.52
Other Non-current assets	2.05	-
Intangibles assets acquired		-
Customer Relationships	127.30	-
Non Compete Clause	16.40	-
Other current assets	2.33	-
Inventory	4.14	-
Trade receivables	45.87	-
Cash & Bank Balance	40.21	2.44
Short term loans & advances	24.73	0.08
Total Assets	282.75	299.04

Liabilities		
Short term borrowing	-	140.00
Trade payables	13.71	-
Other current Liabilities	70.15	0.38
Provisions	15.95	-
Total Liabilities	99.81	140.38
Net Assets	182.94	158.66
Pre-merger reserves*	19.22	1.49
Purchase consideration		
Cash Consideration	782.63	161.70
Equity Consideration	241.33	-
73,593 Equity shares of Rs. 1 each fully paid		
Goodwill*	821.81	1.55

* The above goodwill of Impartus and upGrad College is reduced to the extent of losses from the date of acquisition of subsidiary until date of merger. The same is amortized over 5 years in accordance with AS-14.

Acquisitions of business by way of slump sale by FTSE

45.2.1. During the year the Group acquired education undertaking (Non-AICTE) from Innovation Trust by way of Undertaking Transfer Agreement dated August 21, 2021. The company discharged the purchase consideration for acquisition through cash consideration. The Group has accounted for the above business acquisition under the purchase method and recognized assets and liabilities acquired at fair value. The excess of the aggregate value of the net assets acquired by the company over the purchase consideration paid has been treated as capital reserve.

Particulars	Amount
Assets	
Books	0.11
Computer & Printer	0.61
Office Equipment	8.27
Plant & Equipment	5.59
Furniture & Fixture	21.57
Leasehold Improvements	44.07
Software & Website Development	1.89
Brand	79.50
Cash and Bank	15.06
Other assets	6.42
Loans and advances	126.93
Total assets	310.02

Liabilities	
Sundry Creditors	160.84
Outstanding Expenses	30.21
Security deposits	51.70
Total Liabilities	242.74
Net Assets	67.28
Purchase consideration	61.99
Capital Reserve	5.29

45.2.2 During the year the Group acquired education undertaking (Non-AICTE) from Imagine Trust by way of Undertaking Transfer Agreement dated September 9, 2021. The Group discharged the purchase consideration for acquisition through cash consideration. The Group has accounted for the slump sale under the purchase method and recognized assets and liabilities acquired at fair value. The excess of purchase consideration paid by the Group over the aggregate value of the net assets acquired has been treated as goodwill, to be amortized over a period of 5 years from the date of acquisition.

Particulars	Amount
Assets	
Books	0.01
Computer & Printer	0.54
Office Equipment	5.24
Leasehold Improvements	6.01
Furniture & Fixture	18.27
Software & Website Development	1.84
Brand	39.50
Other assets	6.44
Loans and advances	39.60
Total assets	117.46
Liabilities	
Sundry Creditors	34.95
Outstanding Expenses	12.82
Security deposits	22.98
Total Liabilities	70.75
Net Assets	46.70
Purchase consideration	99.77
Goodwill	53.07

45.3	Accounting for acquisitions of subsidiaries during the year and Goodwill - Refer note 55	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
46	The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
47	The Group has not been declared as willful defaulter by any lender.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
48	The Group does not have any unrecorded transactions that have been surrendered or disclosed as income during the year in the tax assessment under Income Tax Act, 1961	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
49	No proceedings are initiated or pending against the Group for holding any benami property under the Benami Transactions (Prohibition) Act, 1988.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
50	a) The Group has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person or entities, including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b) The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
51	The Company does not have any transactions during the year with companies struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
52	Net loss on sale of business - During the year, the Company acquired Transforming GATE academy for an amount of Rs. 104.88 million and recorded goodwill to the tune of Rs. 236 million. Subsequently, the Group has disposed off the legacy offline business of Transforming GATE academy having net asset including goodwill of Rs 223 millions, for a consideration of Rs. 40 million, resulting in a Net loss to the tune Rs. 183 million (Rs. 223 Million - Rs 40 million). This is reflected under exceptional items in the statement of profit and loss. Based on the projections for online business, the balance asset value is assessed as recoverable.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
53	Prior period item relating to comparative financial year reflects the impact of revenue that should have been recognised basis performance attributable to earlier years as against the upfront revenue recognition.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
54	During the year, the management has estimated that it would not continue with the programs under certain contracts and will be required to settle the liabilities for Minimum Guarantee payment for the balance term of the Contract as well. Accordingly, it has recognised the expense of Rs 99.49 million towards such Minimum Guarantee commitment for the balance term of the contract beyond March 31, 2022, being onerous in nature.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
55	Any excess consideration over the value of the net assets of the transferor company acquired is recognized as goodwill. If the amount of the consideration is lower than the value of the net assets acquired, the difference is treated as capital reserve. Below are the details of the recognised goodwill on consolidation -	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Entity	Rekrut India Private Limited	Transforming Higher Education GATE Academy Private Limited	Future Technology Skills Foundation	Knowledge Hut Solutions Private Limited ('KH India')	WorkBetter Training Private Limited
Date of Acquisition	January 18, 2021	June 14, 2021	August 25, 2021	August 24, 2021	December 23, 2021
Percentage holding	100%	100%	100%	100%	100%
Purchase Consideration	0.10	104.88	0.10	778.90	64.80
Net Worth as on date of Acquisition	-0.14	-131.53	0.06	-466.90	15.08
Goodwill	0.24	236.40	0.04	1,245.80	49.72

Based on the annual impairment evaluation performed by the management, no indicators of impairment other than that of Rs 236.40 million (refer note 52) pertaining to Transforming Higher Education GATE Academy Private Limited, have been identified.

Additional information, as required under Schedule III of The Companies Act, 2013, of entities consolidated as subsidiary/Associate/Joint Ventures -

Entity	Percentage Holding	Profit / Loss after tax for the period ended March 22	% of Total Profit / Loss after tax for the period ended March 22	Net Assets as on March 22	% of total Net Assets as on March 22
Upgrad Education Private Limited	-	-5,686.29	90.75%	5,193.90	288.91%
Upgrad Edtech UK Limited	100.00%	-0.05	0.00%	115.78	6.44%
Upgrad Tech PTE Limited	100.00%	47.91	-0.76%	196.61	10.94%
Upgrad Tech PTE Limited (Hong Kong Branch)	100.00%	0.00	0.00%	0.00	0.00%
Upgrad College of Technology & Management London Limited	100.00%	-7.91	0.13%	0.01	0.00%
Rekrut India Private Limited	100.00%	-25.85	0.41%	-14.75	-0.82%
Upgrad Inc	100.00%	15.47	-0.25%	89.61	4.98%
Pt. Upgrad Teknologi (Indonesia)	100.00%	0.00	0.00%	13.19	0.73%
Transforming Higher Education GATE Academy Private Limited	100.00%	-179.66	2.87%	-57.11	-3.18%
Future Technology Skills Foundation	99.98%	-264.18	4.22%	-258.83	-14.40%
Atlas Skilltech University-	-	87.90	-1.40%	87.90	4.89%
Knowledge Hut Solutions Private Limited ('KH India')	100.00%	-243.52	3.89%	-263.23	-14.64%
Knowledge Hut Inc	100.00%				
Knowledge Hut Solutions Pte Ltd	100.00%				

Knowledge Hut Solutions Pty Ltd	100.00%				
Knowledgehut Canada Inc	100.00%				
Zeolearn LLC	100.00%				
Knowledgehut Solutions DMCC	100.00%				
Transcube Consulting GMBH	100.00%				
WorkBetter Training Private Limited	100.00%	-10.30	0.16%	4.84	0.27%
Consolidation Eliminations/ Adjustments	-	0.38	-0.01%	-3,310.17	-184.13%
Total		-6,266.10	100.00%	1,797.75	100.00%

Previous year's figures have been reGrouped and reclassified where necessary to conform to the current year's classification.

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

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 policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (12) [See below]	
Disclosure of general information about company [TextBlock]	Textual information (13) [See below]	

Textual information (12)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

UpGrad Education Private Limited									
Notes forming part of the consolidated financial statements as at and for the year ended March 31, 2022									
1.a Corporate Information									
UpGrad Education Private Limited (`The Company` or `Holding Company`) and its subsidiaries as detailed in note 2.b (collectively referred to as the `Group`) are engaged in providing 1) higher education programs through its online platform and digital education support services to universities for their degree programs, 2) consultancy to corporate customers in the form of consultancy, placement and soft skill training and online tutoring, 3) Learning solutions and training through multiple programs in design, management, hospitality and digital arts 4) Courses in both undergraduate and postgraduate programs through a university campus located in Mumbai. 5)Developing innovative products and solutions for the education technology sector covering hardware, software & services and 6) Establishing educational institutes and expansion of existing institutes, providing infrastructure services									
1.b Going Concern									
The Group has accumulated losses of Rs. 10,204 million (March 31, 2021 Rs. 3,937 million). Further, the value of current liabilities exceed current assets by Rs. 1,753 million (March 31, 2021: Rs. 3,285 million). The Company`s ability to meet it`s obligations in the ordinary course of business and to fund it`s proposed operations is dependent upon it`s ability to establish profitable operations. The net worth of the Company (as per definition given under the Companies Act, 2013) is positive at Rs. 1,798 million as on March 31, 2022 (negative at Rs. 3,153 million as on March 31, 2021) given the infusion of equity and preference shares during the year then ended. Additionally, subsequent to year end, the Company has received further equity infusion (refer note 42.2) and unutilized credit facilities to the tune of Rs. 2,300 million, which management believes is sufficient to meet its future cash flow needs. Given the growth prospects and future business plans of the Company, management is of the view that the Company will be able to continue its business and operate as a `Going Concern` in the foreseeable future and meet its liabilities as and when they fall due for payment. Hence the management is of the view that the going concern assumption is valid and accordingly these financial statements have been prepared on a going concern basis.									
2.a Principles of Consolidation									
The Consolidated Financial Statements (CFS) comprise of the financial statements of Upgrad Education Private Limited and its subsidiaries. The consolidation of financial statements of the parent company and its subsidiaries is done to the extent possible on a line-by-line basis by adding together like items of assets, liabilities, income and expenses. All significant intra-Group transactions, unrealized intercompany profits and balances have been eliminated in the process of consolidation. Minority interest in subsidiaries represents the minority shareholders proportionate share of the net assets and net income. The CFS are prepared using uniform accounting policies for transactions and other events in similar transactions									
The CFS includes the Financial Statements of the parent company and the subsidiaries (as listed in the table below). Subsidiaries are consolidated from the date on which effective control is acquired and are excluded from the date of transfer / disposal.									
2.b List of Group Companies									
Entity	Region	Type	Percentage Share holding	Brief Nature of Business					
Upgrad Education Private Limited	India	Parent Company	NA	Online Higher Education					
Upgrad Edtech UK Limited	UK	Wholly owned Subsidiary, incorporated in United Kingdom on July 22, 2020	100%	Distribution of Online Educational Courses.					

Upgrad Tech PTE Limited	Singapore	Wholly owned subsidiary, incorporated in Singapore on Sept 15, 2020	100%	Distribution of Online Educational Courses.
Upgrad Tech PTE Limited (Hong Kong Branch)	HongKong	Branch office of upGrad Tech Pte. Limited, Incorporated w.e.f. September 23, 2020, Cessation w.e.f January 26, 2022	100%	Distribution of Online Educational Courses.
Upgrad College of Technology & Management London Limited	UK	Step down Subsidiary (Wholly owned Subsidiary of Upgrad Edtech UK Limited), incorporated in United Kingdom on October 12, 2020. Wound up on November 30, 2021.	100%	Distribution of Online Educational Courses.
Rekrut India Private Limited	India	Acquired as Wholly owned subsidiary w.e.f. January 18, 2021	100%	Recruitment & Placement Consultancy Services
Upgrad Inc	USA	Wholly owned Subsidiary, incorporated in United States of America on May 18, 2021	100%	Distribution of Online Educational Courses.
Pt. Upgrad Teknologi (Indonesia)	Indonesia	Step-down Subsidiary of upGrad Tech Pte. Limited, incorporated w.e.f. May 28, 2021	100%	
Transforming Higher Education GATE Academy Private Limited	India	Acquired as a Wholly owned subsidiary w.e.f. June 14, 2021	100%	Engaged in Designing, development and distribution of content, providing private classroom coaching and online tutoring services.
Future Technology Skills Foundation	India	Acquired as Wholly owned subsidiary w.e.f. July 26, 2021	100%	Section 8 Company engaged in providing diploma courses at University campus
Atlas Skilltech University-	India	Indirectly controlled by the Holding Company on account of investment in Future Technology Skills Foundation (sponsoring body of the university) (consolidated for accounting purposes only)	-	Self financed private skill university providing degree courses
Knowledge Hut Solutions Private Limited ('KH India')	India	Acquired as Wholly owned subsidiary w.e.f. August 24, 2021	100%	Training & conducting online and offline coaching & education
Knowledge Hut Inc	USA	Acquired as step down subsidiary of Upgrad India, Incorporated as on November 17, 2016	100%	Training & conducting online and offline coaching & education
Knowledge Hut Solutions Pte Ltd	Singapore	Acquired as step down subsidiary of Upgrad India, Incorporated as on June 29, 2017	100%	Training & conducting online and offline coaching & education
Knowledge Hut Solutions Pty Ltd	Australia	Acquired as step down subsidiary of Upgrad India, Incorporated as on April 4, 2016	100%	Training & conducting online and offline coaching & education
Knowledgehut Canada Inc	Canada	Acquired as step down subsidiary of Upgrad India, Incorporated as on March 28, 2017	100%	Training & conducting online and offline coaching & education
Zeolearn LLC	USA	Acquired as step down subsidiary of Upgrad India, Incorporated as on January 25, 2016	100%	Training & conducting online and offline coaching & education

Knowledgehut Solutions DMCC	Dubai	Acquired as step down subsidiary of Upgrad India, Incorporated as on September 6, 2018	100%	Training & conducting online and offline coaching & education
Transcube Consulting GMBH	Germany	Acquired as step down subsidiary of Upgrad India, Incorporated as on June 15, 2018	100%	Training & conducting online and offline coaching & education
WorkBetter Training Private Limited	India	Acquired as Wholly owned subsidiary w.e.f. December 23, 2021	100%	Executive educational & softskill training
Impartus Innovations Private Limited	India	Acquired as Wholly owned subsidiary w.e.f. May 29, 2021, subsequently amalgamated w.e.f. October 1, 2021	100%	Developing innovative products and solutions for the education technology sector covering hardware, software & services
Upgrad College of Technology & Management Private Limited	India	Wholly owned Subsidiary, incorporated in India on March 25, 2020, subsequently amalgamated w.e.f. October 1, 2021	100%	Establishing educational institutes and expansion of existing institutes, providing infrastructure services and establishing campuses of foreign universities/ technical institutions in India through its subsidiaries

During the year Future Technology Skills Foundation has acquired business undertaking through slump sale of Innovation Trust and Imagine Trust by way of Undertaking Transfer Agreements (refer note 45.2.1 and 45.2.2).

3. Basis of preparation

The financial statements of the Group have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The holding company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013 read together with the Companies (Accounting Standards) Rules, 2021 and presentation requirements of Division I of Schedule III to the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

3.1 Summary of significant accounting policies :

a. Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

b. Property Plant & Equipment

Property, plant and equipment, capital work in progress are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition. All other repair and maintenance costs are recognized in profit or loss as incurred.

c. Intangible assets and amortization thereof

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in the statement of profit and loss in the year in which the expenditure is incurred. Intangible assets are amortized on a straight line basis over the estimated useful life of an intangible asset. The estimated useful life and amortisation method are reviewed at each reporting period, with the effect of any changes in the estimate being accounted for on a prospective basis.

The expenditure incurred on the development of content and technology platforms are capitalized where it is probable that the future economic benefit attributable to the assets will flow to the Group and its cost can

be reliably measured. Following the initial recognition of the development expenditure as an asset, the cost model is applied requiring the asset to be carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the

asset is available for use. Amortization is recognized in the statement of profit and loss. Expenditure incurred on acquisition / development of intangible assets which are not put/ready to use at the reporting date are disclosed under intangible assets under development.

The Company amortizes its intangible assets on a straight line basis. Summary of amortization policies applied to these intangible assets is as follows -

Intangible Assets	Amortization duration
Content Development	Over a period of 5 years
Technolo Development	Over a period of 3 years
Goodwill	Over a period of 5 years
Software	Over a period of 3 years
Customer Relationship	Over a period of 3 years
Non Compete	Over the period of non compete arrangement

d. Depreciation / Amortisation

Depreciation is provided based on the useful lives estimated by management which is in accordance with the rates prescribed in Schedule II of the Companies Act, 2013. Leasehold improvements are amortized over the period of Lease. The Company provides for the depreciation from the day the asset is put to use and for an assets sold, till the date of sale such assets.

The Group has used the following rates to provide depreciation on its property, plant and equipment.

Particulars of Asset	Useful lives estimated by the management (in years)
Computers and other IT Assets	3 years
Furniture and Fixtures	10 years
Office Equipements	5 years
Leasehold Improvements	Non-cancellable period In case where management expects to continue after the non-cancellable period, useful life estimated is that of the cancellable period.over the lease tenure.
Plant and Machinery (Cinematography)	13 years

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted appropriately, if appropriate.

e. Finance leases (where the Group is the lessee)

Finance leases, which effectively transfer to the Group substantially all the risks and benefits incidental to ownership of the leased item, are capitalized at the inception of the lease term at the lower of the fair value of the leased property and present value of minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in the statement of profit and loss. Lease management fees, legal charges and other initial direct costs of lease are capitalized.

A leased asset is depreciated over the duration of lease. However, there is no reasonable certainty that the Group will obtain the ownership by the end of the lease term.

f. Operating leases (where the Group is the lessee)

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term. The Group has taken commercial premises under cancellable operating lease. These lease agreements are normally renewed upon expiry of their initial term.

g. Impairment

<p>The Group assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The Group bases its impairment calculation on detailed budgets and forecast calculations which are prepared separately for each of the Group's cash-generating units to which the individual assets are allocated.</p>	
<p>h. Investments</p>	
<p>Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments. On initial recognition, all investments are measured at cost. At the end of the financial year, current Investments are valued, script-wise at cost or fair value, whichever is lower. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of each individual investment. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.</p>	
<p>UpGrad Education Private Limited</p>	
<p>Notes forming part of the consolidated financial statements as at and for the year ended March 31, 2022</p>	
<p>1.a Corporate Information</p>	
<p>UpGrad Education Private Limited (‘The Company’ or ‘Holding Company’) and its subsidiaries as detailed in note 2.b (collectively referred to as the ‘Group’) are engaged in providing 1) higher education programs through its online platform and digital education support services to universities for their degree programs, 2) consultancy to corporate customers in the form of consultancy, placement and soft skill training and online tutoring, 3) Learning solutions and training through multiple programs in design, management, hospitality and digital arts 4) Courses in both undergraduate and postgraduate programs through a university campus located in Mumbai. 5) Developing innovative products and solutions for the education technology sector covering hardware, software & services and 6) Establishing educational institutes and expansion of existing institutes, providing infrastructure services</p>	
<p>1.b Going Concern</p>	
<p>The Group has accumulated losses of Rs. 10,204 million (March 31, 2021 Rs. 3,937 million). Further, the value of current liabilities exceed current assets by Rs. 1,753 million (March 31, 2021: Rs. 3,285 million). The Company's ability to meet its obligations in the ordinary course of business and to fund its proposed operations is dependent upon its ability to establish profitable operations. The net worth of the Company (as per definition given under the Companies Act, 2013) is positive at Rs. 1,798 million as on March 31, 2022 (negative at Rs. 3,153 million as on March 31, 2021) given the infusion of equity and preference shares during the year then ended. Additionally, subsequent to year end, the Company has received further equity infusion (refer note 42.2) and unutilized credit facilities to the tune of Rs. 2,300 million, which management believes is sufficient to meet its future cash flow needs. Given the growth prospects and future business plans of the Company, management is of the view that the Company will be able to continue its business and operate as a ‘Going Concern’ in the foreseeable future and meet its liabilities as and when they fall due for payment. Hence the management is of the view that the going concern assumption is valid and accordingly these financial statements have been prepared on a going concern basis.</p>	
<p>2.a Principles of Consolidation</p>	
<p>The Consolidated Financial Statements (CFS) comprise of the financial statements of Upgrad Education Private Limited and its subsidiaries. The consolidation of financial statements of the parent company and its subsidiaries is done to the extent possible on a line-by-line basis by adding together like items of assets, liabilities, income and expenses. All significant intra-Group transactions, unrealized intercompany profits and balances have been eliminated in the process of consolidation. Minority interest in subsidiaries represents the minority shareholders proportionate share of the net assets and net income. The CFS are prepared using uniform accounting policies for transactions and other events in similar transactions</p>	

The CFS includes the Financial Statements of the parent company and the subsidiaries (as listed in the table below). Subsidiaries are consolidated from the date on which effective control is acquired and are excluded from the date of transfer / disposal.

2.b List of Group Companies

Entity	Region	Type	Percentage Share holding	Brief Nature of Business
Upgrad Education Private Limited	India	Parent Company	NA	Online Higher Education
Upgrad Edtech UK Limited	UK	Wholly owned Subsidiary, incorporated in United Kingdom on July 22, 2020	100%	Distribution of Online Educational Courses.
Upgrad Tech PTE Limited	Singapore	Wholly owned subsidiary, incorporated in Singapore on Sept 15, 2020	100%	Distribution of Online Educational Courses.
Upgrad Tech PTE Limited (Hong Kong Branch)	HongKong	Branch office of upGrad Tech Pte. Limited, Incorporated w.e.f. September 23, 2020, Cessation w.e.f January 26, 2022	100%	Distribution of Online Educational Courses.
Upgrad College of Technology & Management London Limited	UK	Step down Subsidiary (Wholly owned Subsidiary of Upgrad Edtech UK Limited), incorporated in United Kingdom on October 12, 2020. Wound up on November 30, 2021.	100%	Distribution of Online Educational Courses.
Rekrut India Private Limited	India	Acquired as Wholly owned subsidiary w.e.f. January 18, 2021	100%	Recruitment & Placement Consultancy Services
Upgrad Inc	USA	Wholly owned Subsidiary, incorporated in United States of America on May 18, 2021	100%	Distribution of Online Educational Courses.
Pt. Upgrad Teknologi (Indonesia)	Indonesia	Step-down Subsidiary of upGrad Tech Pte. Limited, incorporated w.e.f. May 28, 2021	100%	
Transforming Higher Education GATE Academy Private Limited	India	Acquired as a Wholly owned subsidiary w.e.f. June 14, 2021	100%	Engaged in Designing, development and distribution of content, providing private classroom coaching and online tutoring services.
Future Technology Skills Foundation	India	Acquired as Wholly owned subsidiary w.e.f. July 26, 2021	100%	Section 8 Company engaged in providing diploma courses at University campus
Atlas Skilltech University-	India	Indirectly controlled by the Holding Company on account of investment in Future Technology Skills Foundation (sponsoring body of the university) (consolidated for accounting purposes only)	-	Self financed private skill university providing degree courses
Knowledge				

Hut Solutions Private Limited ('KH India')	India	Acquired as Wholly owned subsidiary w.e.f. August 24, 2021	100%	Training & conducting online and offline coaching & education
Knowledge Hut Inc	USA	Acquired as step down subsidiary of Upgrad India, Incorporated as on November 17, 2016	100%	Training & conducting online and offline coaching & education
Knowledge Hut Solutions Pte Ltd	Singapore	Acquired as step down subsidiary of Upgrad India, Incorporated as on June 29, 2017	100%	Training & conducting online and offline coaching & education
Knowledge Hut Solutions Pty Ltd	Australia	Acquired as step down subsidiary of Upgrad India, Incorporated as on April 4, 2016	100%	Training & conducting online and offline coaching & education
Knowledgehut Canada Inc	Canada	Acquired as step down subsidiary of Upgrad India, Incorporated as on March 28, 2017	100%	Training & conducting online and offline coaching & education
Zeolearn LLC	USA	Acquired as step down subsidiary of Upgrad India, Incorporated as on January 25, 2016	100%	Training & conducting online and offline coaching & education
Knowledgehut Solutions DMCC	Dubai	Acquired as step down subsidiary of Upgrad India, Incorporated as on September 6, 2018	100%	Training & conducting online and offline coaching & education
Transcube Consulting GMBH	Germany	Acquired as step down subsidiary of Upgrad India, Incorporated as on June 15, 2018	100%	Training & conducting online and offline coaching & education
WorkBetter Training Private Limited	India	Acquired as Wholly owned subsidiary w.e.f. December 23, 2021	100%	Executive educational & softskill training
Impartus Innovations Private Limited	India	Acquired as Wholly owned subsidiary w.e.f. May 29, 2021, subsequently amalgamated w.e.f. October 1, 2021	100%	Developing innovative products and solutions for the education technology sector covering hardware, software & services
Upgrad College of Technology & Management Private Limited	India	Wholly owned Subsidiary, incorporated in India on March 25, 2020, subsequently amalgamated w.e.f. October 1, 2021	100%	Establishing educational institutes and expansion of existing institutes, providing infrastructure services and establishing campuses of foreign universities/ technical institutions in India through its subsidiaries

During the year Future Technology Skills Foundation has acquired business undertaking through slump sale of Innovation Trust and Imagine Trust by way of Undertaking Transfer Agreements (refer note 45.2.1 and 45.2.2).

3. Basis of preparation



The financial statements of the Group have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The holding company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013 read together with the Companies (Accounting Standards) Rules, 2021 and

presentation requirements of Division I of Schedule III to the Companies Act, 2013.

Leasehold improvements are amortized over the period of Lease. The Company provides for the depreciation from the day the asset is put to use and for an assets sold, till the date of sale such assets.

The Group has used the following rates to provide depreciation on its property, plant and equipment.

Particulars of Asset	Useful lives estimated by the management (in years)
Computers and other IT Assets	3 years
Furniture and Fixtures	10 years
Office Equipements	5 years
Leasehold Improvements	Non-cancellable period In case where management expects to continue after the non-cancellable period, useful life estimated is that of the cancellable period.over the lease tenure.
Plant and Machinery (Cinematography)	13 years

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted appropriately, if appropriate.

e. Finance leases (where the Group is the lessee)

Finance leases, which effectively transfer to the Group substantially all the risks and benefits incidental to ownership of the leased item, are capitalized at the inception of the lease term at the lower of the fair value of the leased property and present value of minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in the statement of profit and loss. Lease management fees, legal charges and other initial direct costs of lease are capitalized.

A leased asset is depreciated over the duration of lease. However, there is no reasonable certainty that the Group will obtain the ownership by the end of the lease term.

f. Operating leases (where the Group is the lessee)

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term. The Group has taken commercial premises under cancellable operating lease. These lease agreements are normally renewed upon expiry of their initial term.

g. Impairment

The Group assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The Group bases its impairment calculation on detailed budgets and forecast calculations which are prepared separately for each of the Group's cash-generating units to which the individual assets are allocated.

h. Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as

current investments. All other investments are classified as long-term investments. On initial recognition, all investments are measured at cost. At the end of the financial year, current Investments are valued, script-wise at cost or fair value, whichever is lower. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of each

individual investment. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

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i. Revenue Recognition

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Revenue from online programs is recognized to the extent it is probable that the economic benefits will flow to the Group and revenue can be reliably measured i.e. over the period of the contract, basis the proportionate completion method based on the actual cost incurred to the estimated total cost to render the services. Revenue from offline degree/ diploma courses is recognised over the course duration as per agreed terms. Revenue from online program fees pertains to revenue from contracts with students for the courses offered by the Group and related university cost for such programs is recognized as University Fees under direct costs. Revenue from Universities pertains to revenue from contracts with universities on net revenue share basis, for the services provided by the Group for courses offered by the universities on upGrad platform. Revenue share is a contractually specified percentage of the fees universities receive from their students. Fees received by the universities are variable in nature such as, they are dependent upon the number of students that are enrolled in the program within each academic term. Revenue from online and offline training services is recognized on completion of training or course or schedule. Revenue from placement services is recognized on the successful completion of the search and selection activity as per the terms of contract. Revenue from other services are recognised as and when services are rendered and consideration is receivable as per the terms of the contract.

Sale of products: Revenue from sale of product is recognized on transfer of risks and rewards of ownership to the buyer.

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Revenue from students who have opted for financing arrangements (between the students and lenders) is recognized gross of commission expenses. The Group pays commission expenses to lenders for facilitating such lending arrangements, which is recognized as a marketing and advertising expense in these consolidated financial statements. The Group collects goods and services tax (GST) on behalf of the government and, therefore, it is not an economic benefit flowing to the Group. Hence, it is excluded from revenue.

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j. Interest Income

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Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head `other income` in the statement of profit and loss.

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k. Foreign currency transactions and balances

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(i) Initial recognition Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. (ii) Conversion Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined. (iii) Exchange differences All exchange differences arising on the settlement of monetary items or on reporting such monetary items at rates different from those at which they were initially recorded during the year or reported in previous financial statements, are recognized as income or as expense in the Statement of Profit and Loss in the year in which they arise.

<p>Foreign currency transactions are recorded at the rates of exchange prevailing on the date of the transaction. Exchange differences, if any arising out of transactions settled during the year are recognized in the Statement of Profit and Loss. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the closing exchange rate on that date. The exchange differences, if any, are recognized in the Statement of Profit and Loss and related assets and liabilities are accordingly restated in the Balance Sheet. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction.</p>									
<p>I. Translation of integral and non-integral foreign operation</p>									
<p>The Group classifies all its foreign operations as either `integral foreign operations` or `non-integral foreign operations.` The financial statements of an integral foreign operation are translated as if the transactions of the foreign operation have been those of the Group itself. The assets and liabilities of a non-integral foreign operation are translated into the reporting currency at the exchange rate prevailing at the reporting date. Their statement of profit and loss are translated at exchange rates prevailing at the dates of transactions or weighted average weekly rates, where such rates approximate the exchange rate at the date of transaction. The exchange differences arising on translation are accumulated in the foreign currency translation reserve. On disposal of a non-integral foreign operation, the accumulated foreign currency translation reserve relating to that foreign operation is recognized in the statement of profit and loss. When there is a change in the classification of a foreign operation, the translation procedures applicable to the revised classification are applied from the date of the change in the classification.</p>									
<p>m. Employee retirement and other benefits</p>									
<p>Short-term employee benefits: Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognized as an expense as the related service is rendered by employees.</p>									
<p>Defined contribution plans: The Group provides for Retirement benefits for the Companies registered in India in the form of Provident Fund. It is a defined benefit contribution scheme and the contributions are charged to the Statement of Profit and Loss of the year when the contributions to the respective fund are due. Group has no obligation other than amount paid to respective authority.</p>									
<p>Defined benefit plans: The Group provides for defined benefit under Gratuity and compensated absences for the Companies registered in India. The present value of the obligation under such defined benefit plans is determined based on actuarial valuation carried out by an independent actuary at the Balance sheet date using the Projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.</p>									
<p>The obligation is measured at the present value of the estimated future cash flows. The discount rates used for determining the present value of the obligation under defined benefit plans, is based on the market yields on Government securities as at the Balance sheet date. Actuarial gains and losses are recognized immediately in the Statement of Profit and Loss. The plan is not funded by the Group. The Group treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. The Group presents the leave as a current liability in the balance sheet, to the extent it does not have an unconditional right to defer its settlement for 12 months after the reporting date. Where the Group has the unconditional legal and contractual right to defer the settlement for a period beyond 12 months, the same is presented as non-current liability.</p>									
<p>n. Taxation</p>									
<p>Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax</p>									

jurisdictions where the Group operates. The tax rates and tax laws used to compute

<p>the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.</p>		
<p>Deferred income tax is recognized, subject to the consideration of prudence, on timing differences, being the difference between taxable incomes and accounting income that originate in one period and are capable of reversing in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss. Deferred tax asset including assets arising from unabsorbed depreciation and losses carried forward, is not recognized unless there is subsequent reversal or virtual certainty that sufficient taxable income will be available against which such Deferred tax asset can be realized.</p>		
<p>o. Employee stock option plan</p>		
<p>Employees (including senior executives) of the Group receive remuneration in the form of share based payment transactions, whereby employees render services as consideration for equity instruments (equity-settled transactions). The Group determines the compensation cost based on the intrinsic value method. The Group grants options to its employees which will be vested in a graded manner and are to be exercised within a specified period. Measurement and disclosure of the employee share based payments plan is done in accordance with the Guidance Note on Accounting for Employee Share Based Payments issued by the Institute of Chartered Accountants of India. The Group measures compensation cost related to employee stock options using the intrinsic value method. Compensation expense is amortized over the vesting period of the option on a Straight Line basis.</p>		
<p>p. Earnings per share</p>		
<p>Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.</p>		
<p>For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.</p>		
<p>q. Provisions and contingent liabilities</p>		
<p>The Group recognizes a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.</p>		
<p>r. Cash and cash equivalents</p>		
<p>Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.</p>		
<p>s. Segment reporting</p>		
<p>The Group's operating segments are based on the nature of services provided and the risk and rewards associated with the same. The Group does not identify these businesses as separate reportable segments given the similar nature of risk and rewards and service offerings under the education and upskilling services sector. During the FY 21-22, the Group's business was substantially from Indian markets,</p>		

Group treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. The Group presents the leave as a current liability in the balance sheet, to the extent it does not have an unconditional

right to defer its settlement for 12 months after the reporting date. Where the Group has the unconditional legal and contractual right to defer the settlement for a period beyond 12 months, the same is presented as non-current liability.

n. Taxation

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Group operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred income tax is recognized, subject to the consideration of prudence, on timing differences, being the difference between taxable incomes and accounting income that originate in one period and are capable of reversing in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss. Deferred tax asset including assets arising from unabsorbed depreciation and losses carried forward, is not recognized unless there is subsequent reversal or virtual certainty that sufficient taxable income will be available against which such Deferred tax asset can be realized.

o. Employee stock option plan

Employees (including senior executives) of the Group receive remuneration in the form of share based payment transactions, whereby employees render services as consideration for equity instruments (equity-settled transactions). The Group determines the compensation cost based on the intrinsic value method. The Group grants options to its employees which will be vested in a graded manner and are to be exercised within a specified period. Measurement and disclosure of the employee share based payments plan is done in accordance with the Guidance Note on Accounting for Employee Share Based Payments issued by the Institute of Chartered Accountants of India. The Group measures compensation cost related to employee stock options using the intrinsic value method. Compensation expense is amortized over the vesting period of the option on a Straight Line basis.

p. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

q. Provisions and contingent liabilities

The Group recognizes a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

r. Cash and cash equivalents

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

s. Segment reporting

The Group's operating segments are based on the nature of services provided and the risk and rewards associated with the same. The Group does not identify these businesses as separate reportable segments given the similar nature of risk and rewards and service offerings under the education and upskilling services sector. During the FY 21-22, the Group's business was substantially from Indian markets, thereby

<p>the Group has not identified separate geographical segment. The Group thus prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Group as a whole.</p>	
<p>t. Amalgamation accounting</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<p>The Group treats an amalgamation in the nature of merger if it satisfies all the following criteria:</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<p>(i) All the assets and liabilities of the transferor company become, after amalgamation, the assets and liabilities of the transferee company. (ii) Shareholders holding not less than 90% of the face value of the equity shares of the transferor company (other than the equity shares already held therein, immediately before the amalgamation, by the transferee company or its subsidiaries or their nominees) become equity shareholders of the transferee company. (iii) The consideration for amalgamation receivable by those equity shareholders of the transferor company who agree to become shareholders of the transferee company is discharged by the transferee company wholly by the issue of equity shares, except that cash may be paid in respect of any fractional shares. (iv) The business of the transferor company is intended to be carried on, after the amalgamation, by the transferee company. (v) The transferee company does not intend to make any adjustment to the book values of the assets and liabilities of the transferor company, except to ensure uniformity of accounting policies</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<p>All other amalgamations are in the nature of purchase.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<p>The Group accounts for all amalgamations in the nature of merger using the pooling of interest method. The application of this method requires the Group to recognize any non-cash element of the consideration at fair value. The Group recognizes assets, liabilities and reserves, whether capital or revenue, of the transferor company at their existing carrying amounts and in the same form as at the date of the amalgamation. The balance in the statement of profit and loss of the transferor company is transferred to the general reserve. The difference between the amount 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 company is adjusted in reserves.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<p>An amalgamation in the nature of purchase is accounted for using the purchase method. The cost of an acquisition/ amalgamation is measured as the aggregate of the consideration transferred, measured at fair value. Other aspects of accounting are as below: (i) The assets and liabilities of the transferor company are recognized at their fair values at the date of amalgamation. The reserves, whether capital or revenue, of the transferor company, except statutory reserves, are not recognized. (ii) Any excess consideration over the value of the net assets of the transferor company acquired is recognized as goodwill. If the amount of the consideration is lower than the value of the net assets acquired, the difference is treated as capital reserve. (iii) The goodwill arising on amalgamation is amortized to the statement of profit and loss on a systematic basis over its useful life not exceeding five years.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<p>u. Inventories</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<p>Traded goods are valued at lower of cost and net realizable value. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on a weighted average basis.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<p>Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<p>v. Exceptional Items</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<p>Any amount described as unusual, one time, or not in the ordinary course of business is classified separately as exceptional item in the statement of profit and loss.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

Textual information (13)

Disclosure of general information about company [Text Block]

1.a Corporate Information										
UpGrad Education Private Limited (`The Company` or `Holding Company`) and its subsidiaries as detailed in note 2.b (collectively referred to as the "Group") are engaged in providing 1) higher education programs through its online platform and digital education support services to universities for their degree programs, 2) consultancy to corporate customers in the form of consultancy, placement and soft skill training and online tutoring, 3) Learning solutions and training through multiple programs in design, management, hospitality and digital arts 4) Courses in both undergraduate and postgraduate programs through a university campus located in Mumbai. 5)Developing innovative products and solutions for the education technology sector covering hardware, software & services and 6) Establishing educational institutes and expansion of existing institutes, providing infrastructure services										
1.b Going Concern										
The Group has accumulated losses of Rs. 10,204 million (March 31, 2021 Rs. 3,937 million). Further, the value of current liabilities exceed current assets by Rs. 1,753 million (March 31, 2021: Rs. 3,285 million). The Company's ability to meet its obligations in the ordinary course of business and to fund its proposed operations is dependent upon its ability to establish profitable operations. The net worth of the Company (as per definition given under the Companies Act, 2013) is positive at Rs. 1,798 million as on March 31, 2022 (negative at Rs. 3,153 million as on March 31, 2021) given the infusion of equity and preference shares during the year then ended. Additionally, subsequent to year end, the Company has received further equity infusion (refer note 42.2) and unutilized credit facilities to the tune of Rs. 2,300 million, which management believes is sufficient to meet its future cash flow needs. Given the growth prospects and future business plans of the Company, management is of the view that the Company will be able to continue its business and operate as a "Going Concern" in the foreseeable future and meet its liabilities as and when they fall due for payment. Hence the management is of the view that the going concern assumption is valid and accordingly these financial statements have been prepared on a going concern basis.										
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The Consolidated Financial Statements (CFS) comprise of the financial statements of Upgrad Education Private Limited and its subsidiaries. The consolidation of financial statements of the parent company and its subsidiaries is done to the extent possible on a line-by-line basis by adding together like items of assets, liabilities, income and expenses. All significant intra-Group transactions, unrealized intercompany profits and balances have been eliminated in the process of consolidation. Minority interest in subsidiaries represents the minority shareholders proportionate share of the net assets and net income. The CFS are prepared using uniform accounting policies for transactions and other events in similar transactions										
The CFS includes the Financial Statements of the parent company and the subsidiaries (as listed in the table below). Subsidiaries are consolidated from the date on which effective control is acquired and are excluded from the date of transfer / disposal.										
2.b List of Group Companies										
Entity	Region	Type	Percentage Share holding	Brief Nature of Business						
Upgrad Education Private Limited	India	Parent Company	NA	Online Higher Education						
Upgrad Edtech UK Limited	UK	Wholly owned Subsidiary, incorporated in United Kingdom on July 22, 2020	100%	Distribution of Online Educational Courses.						
Upgrad Tech PTE Limited	Singapore	Wholly owned subsidiary, incorporated in Singapore on Sept 15, 2020	100%	Distribution of Online Educational Courses.						
Upgrad Tech PTE Limited (Hong Kong)	HongKong	Branch office of upGrad Tech Pte. Limited, Incorporated w.e.f. September 23, 2020, Cessation w.e.f January 26,	100%	Distribution of Online Educational Courses.						

Branch)		2022		
Upgrad College of Technology & Management London Limited	UK	Step down Subsidiary (Wholly owned Subsidiary of Upgrad Edtech UK Limited), incorporated in United Kingdom on October 12, 2020. Wound up on November 30, 2021.	100%	Distribution of Online Educational Courses.
Rekrut India Private Limited	India	Acquired as Wholly owned subsidiary w.e.f. January 18, 2021	100%	Recruitment & Placement Consultancy Services
Upgrad Inc	USA	Wholly owned Subsidiary, incorporated in United States of America on May 18, 2021	100%	Distribution of Online Educational Courses.
Pt. Upgrad Teknologi (Indonesia)	Indonesia	Step-down Subsidiary of upGrad Tech Pte. Limited, incorporated w.e.f. May 28, 2021	100%	
Transforming Higher Education GATE Academy Private Limited	India	Acquired as a Wholly owned subsidiary w.e.f. June 14, 2021	100%	Engaged in Designing, development and distribution of content, providing private classroom coaching and online tutoring services.
Future Technology Skills Foundation	India	Acquired as Wholly owned subsidiary w.e.f. July 26, 2021	100%	Section 8 Company engaged in providing diploma courses at University campus
Atlas Skilltech University-	India	Indirectly controlled by the Holding Company on account of investment in Future Technology Skills Foundation (sponsoring body of the university) (consolidated for accounting purposes only)	-	Self financed private skill university providing degree courses
Knowledge Hut Solutions Private Limited ('KH India')	India	Acquired as Wholly owned subsidiary w.e.f. August 24, 2021	100%	Training & conducting online and offline coaching & education
Knowledge Hut Inc	USA	Acquired as step down subsidiary of Upgrad India, Incorporated as on November 17, 2016	100%	Training & conducting online and offline coaching & education
Knowledge Hut Solutions Pte Ltd	Singapore	Acquired as step down subsidiary of Upgrad India, Incorporated as on June 29, 2017	100%	Training & conducting online and offline coaching & education
Knowledge Hut Solutions Pty Ltd	Australia	Acquired as step down subsidiary of Upgrad India, Incorporated as on April 4, 2016	100%	Training & conducting online and offline coaching & education
Knowledgehut Canada Inc	Canada	Acquired as step down subsidiary of Upgrad India, Incorporated as on March 28, 2017	100%	Training & conducting online and offline coaching & education
Zeolearn LLC	USA	Acquired as step down subsidiary of Upgrad India, Incorporated as on January 25, 2016	100%	Training & conducting online and offline coaching & education
Knowledgehut Solutions DMCC	Dubai	Acquired as step down subsidiary of Upgrad India, Incorporated as on September 6, 2018	100%	Training & conducting online and offline coaching & education
Transcube Consulting	Germany	Acquired as step down subsidiary of Upgrad India, Incorporated as on June	100%	Training & conducting online and

GMBH		15, 2018		offline coaching & education
WorkBetter Training Private Limited	India	Ac+quired as Wholly owned subsidiary w.e.f. December 23, 2021	100%	Executive educational & softskill training
Impartus Innovations Private Limited	India	Acquired as Wholly owned subsidiary w.e.f. May 29, 2021, subsequently amalgamated w.e.f. October 1, 2021	100%	Developing innovative products and solutions for the education technology sector covering hardware, software & services
Upgrad College of Technology & Management Private Limited	India	Wholly owned Subsidiary, incorporated in India on March 25, 2020, subsequently amalgamated w.e.f. October 1, 2021	100%	Establishing educational institutes and expansion of existing institutes, providing infrastructure services and establishing campuses of foreign universities/ technical institutions in India through its subsidiaries

During the year Future Technology Skills Foundation has acquired business undertaking through slump sale of Innovation Trust and Imagine Trust by way of Undertaking Transfer Agreements (refer note 45.2.1 and 45.2.2).

[201700] Notes - Government grants

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 government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] Notes - Employee benefits**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
	PLAN1	
Defined benefit plans categories [Axis]	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 [LineItems]		
Description of accounting policy for defined benefit plans	GRATUITY	GRATUITY
Description of type of plan	Textual information (14) [See below]	Textual information (15) [See below]
Reconciliation of changes in present value of defined benefit obligation [Abstract]		
Changes in defined benefit obligation, at present value [Abstract]		
Increase (decrease) through current service cost, defined benefit obligation, at present value	15.83	2.57
Increase (decrease) through interest cost, defined benefit obligation, at present value	1.46	0.67
Increase (decrease) through actuarial losses (gains), defined benefit obligation, at present value	-3.55	5.69
Decrease through benefits paid, defined benefit obligation, at present value	3.74	0
Total changes in defined benefit obligation, at present value	17.1	-2.45
Defined benefit obligation, at present value at end of period	51.12	10.5
Reconciliation of changes in fair value of plan assets [Abstract]		
Recognised assets and liabilities of defined benefit plans [Abstract]		
Recognised liabilities, defined benefit plan	51.12	10.5
Net liability (asset) of defined benefit plans	51.12	10.5
Reconciliation of liability asset of defined benefit plans [Abstract]		
Defined benefit obligation, at present value	51.12	10.5
Net liability (asset) of defined benefit plans	51.12	10.5
Recognised expense of defined benefit plans [Abstract]		
Current service cost, defined benefit plan	15.83	2.57
Interest cost, defined benefit plan	1.46	0.67
Actuarial gains (losses) recognised in profit or loss, defined benefit plan	-3.55	5.69
Total post-employment benefit expense, defined benefit plans	20.84	-2.45
Actuarial assumption [Abstract]		
Actuarial assumption of discount rates	(A) 4.00%	(B) 5.00%
Experience adjustments on plan assets and plan liabilities [Abstract]		
Defined benefit obligation, at present value	51.12	10.5
Net surplus (deficit) in plan	-51.12	-10.5

Footnotes

(A) 4.56%

(B) 5.18%

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 explanatory [TextBlock]	Textual information (16) [See below]	

Textual information (14)

Description of type of plan

Defined contribution plans: Eligible employees of the group companies registered in India receive benefit under the Provident Fund which is a defined contribution plan where in both the employee and the group make monthly contributions equal to a specified percentage of the covered employees' salary. These contributions are made to the Fund administered and managed by the Government of India. The group's monthly contributions are charged to the Statement of Profit and Loss in the period they are incurred. There is no liability beyond the monthly contributions made by the group. The total charges for the year amounts to INR 94.92 millions (March 31, 2021: INR 48.42 millions). Defined benefit plans Gratuity In accordance with the Payment of Gratuity Act, 1972 of India, the group is providing gratuity for Companies registered in India, a defined retirement benefit plan covering eligible employees. Under the gratuity plan, every employee who has completed at least five years of service gets a gratuity on departure at the rate of 15 days of last drawn salary for each completed year of service. The plan is not funded by the group.

Textual information (15)

Description of type of plan

Defined contribution plans: Eligible employees of the group companies registered in India receive benefit under the Provident Fund which is a defined contribution plan where in both the employee and the group make monthly contributions equal to a specified percentage of the covered employees' salary. These contributions are made to the Fund administered and managed by the Government of India. The group's monthly contributions are charged to the Statement of Profit and Loss in the period they are incurred. There is no liability beyond the monthly contributions made by the group. The total charges for the year amounts to INR 94.92 millions (March 31, 2021: INR 48.42 millions). Defined benefit plans Gratuity In accordance with the Payment of Gratuity Act, 1972 of India, the group is providing gratuity for Companies registered in India, a defined retirement benefit plan covering eligible employees. Under the gratuity plan, every employee who has completed at least five years of service gets a gratuity on departure at the rate of 15 days of last drawn salary for each completed year of service. The plan is not funded by the group.

Textual information (16)

Disclosure of employee benefits explanatory [Text Block]

Employee Benefits				
Defined contribution plans:				
Eligible employees of the group companies registered in India receive benefit under the Provident Fund which is a defined contribution plan where in both the employee and the group make monthly contributions equal to a specified percentage of the covered employees' salary. These contributions are made to the Fund administered and managed by the Government of India. The group's monthly contributions are charged to the Statement of Profit and Loss in the period they are incurred. There is no liability beyond the monthly contributions made by the group. The total charges for the year amounts to INR 94.92 millions (March 31, 2021: INR 48.42 millions).				
Defined benefit plans				
Gratuity				
In accordance with the Payment of Gratuity Act, 1972 of India, the group is providing gratuity for Companies registered in India, a defined retirement benefit plan covering eligible employees. Under the gratuity plan, every employee who has completed at least five years of service gets a gratuity on departure at the rate of 15 days of last drawn salary for each completed year of service. The plan is not funded by the group.				
The following table sets forth the status of the gratuity plan of the group, and the amounts recognized in the Balance sheet and Statement of profit and loss.				
The present value of obligation is determined based on the actuarial valuation using the Projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation for Leave encashment is recognized in same manner as Gratuity.				
	Particulars	Year Ended	Year Ended	
		March 31, 2022	March 31, 2021	
		Gratuity (Non Funded plan)	Gratuity (Non Funded plan)	
A	Changes in the Present Value of Obligation			
(a)	Present Value of Obligation as at 1st April	34.02	12.95	
(b)	Interest Cost	1.46	0.67	
(c)	Current Service Cost	15.83	2.57	
(d)	Benefit paid	-3.74	-	
(e)	Actuarial (gain) / Loss on obligation	3.55	-5.69	
(f)	Present Value of Obligation as at	51.12	10.50	
B	Reconciliation of the Present Value of Defined Benefit Obligation and the Fair Value of Assets			
(a)	Present Value of Non Funded Obligation as at	51.12	10.50	
(b)	Non Funded (Asset)/Liability recognized in the Balance Sheet	51.12	10.50	
D	Amount recognized in the Balance Sheet			
(a)	Present Value of Obligation as at	51.12	10.50	
E	Expenses recognized in the Statement of Profit and Loss			
(a)	Current Service Cost	15.83	2.57	

(b)	Interest Cost	1.46	0.67
(c)	Net Actuarial (gain) / Loss on obligation	3.55	-5.69
	Total Expenses recognized in the Statement of Profit and Loss	20.84	-2.45
	Particulars	Year Ended	Year Ended
		March 31, 2022	March 31, 2021
a)	Defined benefit obligation	51.12	10.49
b)	Actuarial (gain)/loss on plan obligation	3.55	-5.69

In accordance with the Accounting Standard (AS 15) Employee Benefits (Revised 2005), actuarial valuation was performed in respect of the aforesaid defined benefit plans based on the following assumptions:

	Particulars	Year Ended	Year Ended
		March 31, 2022	March 31, 2021
a)	Discount Rate (per annum)	4.56%	5.18%
b)	Rate of increase in Compensation Levels	9.00%	9.00%

The estimates of future salary increase considered in actuarial valuation take account of inflation, seniority, promotions and other relevant factors such as supply and demand in employment market. The group evaluates these assumptions annually based on its long-term plans of growth and industry standards. The discount rates are based on current market yields on government bonds consistent with the currency and estimated term of the post employment benefit obligation. The discounting rate for the group ranges from 4.56% to 7.5% and the rate of increase in compensation levels ranges from 5% to 10%.

[300400] Notes - Employee share-based payments

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 employee share-based payment arrangements explanatory [TextBlock]		
Disclosure of measurement of fair value of other instruments granted during period explanatory [TextBlock]		
Number of instruments other instruments granted	0	0

[201600] Notes - Related party**Disclosure of relationship and transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	RP1		RP2	
	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 relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	MAYANK KUMAR	MAYANK KUMAR	ROHINTON SCREWVALA	ROHINTON SCREWVALA
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AOSPK5094E	AOSPK5094E	AAGPS7083K	AAGPS7083K
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	REMUNERATION, REIMBURSEMENT	REMUNERATION, REIMBURSEMENT	L O A N , INTEREST, OPTIONALLY CONVERTIBLE DEBENTURE,	L O A N , INTEREST, OPTIONALLY CONVERTIBLE DEBENTURE,
Related party transactions [Abstract]				
Advances given during year related party transactions			(A) -167	(B) -114
Interest paid during year related party transactions			1.35	16.72
Reimbursement of expenses incurred on behalf of company during year related party transactions	(C) 9.63	0.01	(D) 19.46	0
Other related party transactions contribution made			(E) 400	0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	12.54	12.5		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			0	(F) 167
Share application money received from related party			0	(G) 400
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Footnotes

(A) REPAYMENT OF LOAN

(B) LOANS RECEIVED-629.50 REPAYMENT OF LOAN - 743.50

(C) RECOVERY OF MERCHANT BANKERS FEES - 9.50 REIMBURSEMENT - 0.13

(D) RECOVERY OF MERCHANT BANKERS FEES

(E) REPAYMENT OF OPTIONALLY CONVERTIBLE DEBENTURES

(F) OUTSTANDING LOAN

(G) OPTIONALLY CONVERTIBLE DEBENTURE - OUTSTANDING

Disclosure of relationship and transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	RP3
	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]	
Disclosure of relationship and transactions between related parties [LineItems]	
Name of related party	Unilazer Ventures Private Limited
Country of incorporation or residence of related party	INDIA
Permanent account number of related party	AAACU4786C
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	ISSUANCE OF COMPULSORY CONVERTIBLE PREFERENCE SHARE AND REDEMPTION OF REDEEMABLE PREFERENCE SHARES
Related party transactions [Abstract]	
Other related party transactions contribution made	(A) 929.32
Other related party transactions contribution received	(B) 700
Amount written off during period in respect of debts due from related parties	0
Amount written back during period in respect of debts due to related parties	0

Footnotes

(A) Redemption of Redeemable Preference Shares

(B) Issuance of Compulsarily Convertible Preference Shares

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 related party explanatory [TextBlock]	Textual information (17) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

Textual information (17)

Disclosure of notes on related party explanatory [Text Block]

Related party disclosures as required by accounting standard AS 18` Related Parties Disclosures` are given below:					
i. Enterprises under same management					
Unilazer Ventures Private Limited					
SHARE - Society to Heal Aid Restore Educate					
Swades Foundation (Refer Note below)					
U Education Employees Welfare Trust					
ii. Key managerial personnel		Relationship			
Rohinton Screwvala		Chairman and Director			
Mayank Kumar		Managing Director			
Trishya Screwvala		Director (up to September 5, 2020)			
Particulars		Enterprises under same management	Enterprises under same management	Key Managerial Personnel	Key Managerial Personnel
		Year ended/ Balance as at	Year ended/ Balance as at	Year ended/ Balance as at	Year ended/ Balance as at
		March 31, 2022	March 31, 2021	March 31, 2022	March 31, 2021
a. Loans received					
Rohinton Screwvala		-	-	-	629.50
b. Repayment of Loan					
Rohinton Screwvala		-	-	167.00	743.50
c. Outstanding Loans					
Rohinton Screwvala		-	-	-	167.00
d. Interest paid					
Rohinton Screwvala		-	-	1.35	16.72
e. Outstanding balance of Optional Convertible Debentures					
Rohinton Screwvala		-	-	-	400.00
f. Conversion of Optional Convertible Debentures					
Rohinton Screwvala		-	-	400.00	-

g. Issuance of Compulsarily Convertible Preference Shares						
Unilazer Ventures Private Limited			-	700.00	-	-
h. Redemption of Redeemable Preference Shares (Refer Note 3 (c))						
Unilazer Ventures Private Limited			-	929.32	-	-
i. Remuneration paid						
Mayank Kumar			-	-	12.54	12.50
j. Reimbursement paid (Refer note below *)						
Mayank Kumar			-	-	0.13	0.01
k. Recovery of Merchant Bankers fees						
Mayank Kumar			-	-	9.50	-
Rohinton Screwvala			-	-	19.46	-

During the year FY 21-22, Swades Foundation donated Rs. 10.8 millions (March 31, 2021: Rs. 111.8 millions) to 308 students (March 31, 2021: 1,978 students) towards scholarship for online courses enrolled with Upgrad Education Private limited (Upgrad). The Scholarship programme intended to support meritorious professionals to take up/continue their education online during the COVID-19 crisis. Swades Foundation took assistance of Upgrad in identifying and selecting eligible professionals under this programme. Upgrad has not charged Swades Foundation any fees for this.

* The remuneration to the key managerial personnel does not include the provisions made for gratuity and leave benefits, as they are determined on an actuarial basis for the company as a whole

[201400] Notes - Leases

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases explanatory [TextBlock]	Textual information (18) [See below]	
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (18)

Disclosure of leases explanatory [Text Block]

Finance lease: Group as lessee		
During the year, the Group has entered into a sale and lease back transaction for computers with no escalation clause. Each renewal is at the option of lessee. Future minimum lease payments (MLP) under finance leases together with the present value of the net MLP are as follows:		
Particulars	31-Mar-22	31-Mar-22
	Minimum payments	Present value of MLP
Within one year	65.45	62.30
After one year but not more than five years	78.99	53.78
More than five years	-	-
Total minimum lease payments	144.44	116.08
Less: amounts representing finance charges	28.36	-
Present value of minimum lease payments	116.08	116.08

Operating lease: Group as lessee		
The Group has taken commercial premises under cancellable operating leases. Lease payment recognized in statement of profit and loss is INR 382.24 millions (March 31, 2021 : INR 41.85 millions). The Group has operating lease agreements that expire over next 1 to 10 years. The lease agreement entered by entered by one of the Group entity namely Future Technology Skills Foundation is for a tenor of 32 years with a lock-in of 10 years. Based on the current capacity, the Group believes that it will be able to fully utilize the premises before the end of lock in period. Accordingly, the lease period is taken up to 10 years (equal to the lock in period) and classified as operating lease for the said premises. Non cancellable, operating lease rental payable (minimum lease payment) under these agreements are as follow -		
Particulars	Year ended	Year ended
	March 31, 2022	March 31, 2021
Within one year	519	51
After one year but not more than five years	1,914	-
More than five years	1,889	-
Total	4,323	51

[300300] 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 explanatory [TextBlock]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 1,06,59,501	[shares] 1,00,00,000
Adjusted weighted average shares	[shares] 1,06,59,501	[shares] 1,00,00,000
Diluted weighted average shares	[shares] 1,06,59,501	[shares] 1,00,00,000
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-6,266.11	-2,111.33
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-6,266.11	-2,111.33

[201900] Notes - Income taxes

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

	31/03/2022	31/03/2021
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, depreciation	0.09	0.03
Total deferred tax liabilities	0.09	0.03

[202600] Notes - Consolidated financial statements**Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	SUB1	SUB2	SUB3	SUB4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Rekrut India Private Limited	Upgrad College Of Technology And Management Private Limited	Upgrad Edtech UK Limited	Upgrad Tech Pte Limited
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	UNITED KINGDOM	SINGAPORE
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	WHOLLY OWNED SUBSIDIARY	WHOLLY OWNED SUBSIDIARY	WHOLLY OWNED SUBSIDIARY	WHOLLY OWNED SUBSIDIARY

Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	SUB5	SUB6	SUB7	SUB8
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Upgrad College of Technology & Management London Limited	Impartus Innovations Private Limited	Transforming Higher Education Gate Academy Private Limited	Future Technology Skills Foundation
Country of incorporation or residence of subsidiary consolidated	UNITED KINGDOM	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	(A) 100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	(B) 100.00%
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	WHOLLY OWNED SUBSIDIARY	WHOLLY OWNED SUBSIDIARY	WHOLLY OWNED SUBSIDIARY	WHOLLY OWNED SUBSIDIARY

Footnotes

(A) 99.98%

(B) 99.98%

Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	SUB9	SUB10	SUB11	SUB12
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	(A) Atlas Skilltech University	Knowledgehut Solutions Private Limited	Work Better Training Private Limited	Upgrad INC
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	UNITED STATES
Proportion of ownership interest in subsidiary consolidated	(B) 100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	(C) 100.00%	100.00%	100.00%	100.00%
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	(D) WHOLLY OWNED SUBSIDIARY	WHOLLY OWNED SUBSIDIARY	WHOLLY OWNED SUBSIDIARY	WHOLLY OWNED SUBSIDIARY

Footnotes

(A) Atlas Skilltech University is indirectly controlled by the Company (for accounting purpose) on account of investment in Future Technology Skills Foundation (sponsoring body of the university)

(B) Atlas Skilltech University is indirectly controlled by the Company (for accounting purpose) on account of investment in Future Technology Skills Foundation (sponsoring body of the university)

(C) Atlas Skilltech University is indirectly controlled by the Company (for accounting purpose) on account of investment in Future Technology Skills Foundation (sponsoring body of the university)

(D) Atlas Skilltech University is indirectly controlled by the Company (for accounting purpose) on account of investment in Future Technology Skills Foundation (sponsoring body of the university)

Disclosure of details of subsidiaries [Table]

..(4)

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

Subsidiaries [Axis]	SUB13
	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	PT Upgrad Teknologi Indonesia
Country of incorporation or residence of subsidiary consolidated	INDONESIA
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	STEP DOWN SUBSIDIARY

Disclosure of details of entities consolidated [Table]

..(1)

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

Entities consolidated [Axis]	P1	S1	S2	S3
	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 additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [LineItems]				
Name of entity consolidated	Upgrad Education Private Limited	Rekrut India Private Limited	Upgrad college of Technology & Management Private Limited	Upgrad Edtech UK Limited
Type of entity consolidated	Parent	Indian Subsidiary	Indian Associate	Foreign Subsidiary

Disclosure of details of entities consolidated [Table]

..(2)

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

Entities consolidated [Axis]	S4	S5	S6	S7
	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 additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [LineItems]				
Name of entity consolidated	Upgrad College of Technology & Management London Limited	Upgrad Tech Pte. Ltd.	Impartus Innovations Private Limited	Transforming Higher Education Gate Academy Private Limited
Type of entity consolidated	Foreign Subsidiary	Foreign Subsidiary	Indian Subsidiary	Indian Subsidiary

Disclosure of details of entities consolidated [Table]

..(3)

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

Entities consolidated [Axis]	S8	S9	S10	S11
	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 additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [LineItems]				
Name of entity consolidated	Future Technology Skills Foundation	Atlas Skilltech University	Knowledgehut Solutions	Work Better Training Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary

Disclosure of details of entities consolidated [Table]

..(4)

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

Entities consolidated [Axis]	S12	S13
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]		
Disclosure of additional information consolidated financial statements [LineItems]		
Name of entity consolidated	Upgrad INC	PT Upgrad Teknologi Indonesia
Type of entity consolidated	Foreign Subsidiary	Foreign Subsidiary

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

	01/04/2021 to 31/03/2022
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Description of reason for not consolidating subsidiary	NA
Description of fact that uniform accounting policies are not adopted for consolidated financial statements	NA
Proportion of items in consolidated financial statements to which different accounting policies have been applied	0.00%
Disclosure of details of subsidiaries explanatory [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[202100] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of contingent liabilities [Table]**

..(1)

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

Classes of contingent liabilities [Axis]	Company total contingent liabilities [Member]		Other contingent liabilities [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 contingent liabilities [Abstract]				
Disclosure of contingent liabilities [LineItems]				
Estimate of financial effect of contingent liabilities	72.35	0	72.35	0
Description of statement of fact that estimate of financial effect on contingent liabilities could not be made	Textual information (19) [See below]	NA	Textual information (20) [See below]	NA

Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Contingent liability on disputed income tax [Member]		Contingent liability on disputed service tax demands [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 contingent liabilities [Abstract]				
Disclosure of contingent liabilities [LineItems]				
Estimate of financial effect of contingent liabilities	52.47	0	19.88	0
Description of statement of fact that estimate of financial effect on contingent liabilities could not be made	Textual information (21) [See below]	NA	Textual information (22) [See below]	NA

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

	01/04/2021 to 31/03/2022
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	
Disclosure of other provisions explanatory [TextBlock]	
Disclosure of contingent liabilities explanatory [TextBlock]	Textual information (23) [See below]

Textual information (19)

Description of statement of fact that estimate of financial effect on contingent liabilities could not be made

a) There is an order from service tax department amounting Rs. 19.88 millions consisting of Service tax Rs. 9.03 millions excluding interest and a penalty of Rs. 10.85 millions for the period FY 2012-13 to FY 2017-18 (up to June 2017) against which a provision of Rs. 3 millions is created. The group has filed an appeal with the Commissioner of Service tax against the same. Management including its tax advisors expect that its position will likely be upheld and on ultimate resolutions and probability of any tax demand materializing against the Group is remote. b) The group has also received Income tax demand u/s 156 for AY 2016-17 for payment of taxes of Rs. 52.4 million. An appeal has already been filed and Rs. 1 million paid under protest. Management including its tax advisors expect that its position will likely be upheld and on ultimate resolutions and probability of any tax demand materializing against the Group is remote.

Textual information (20)

Description of statement of fact that estimate of financial effect on contingent liabilities could not be made

a) There is an order from service tax department amounting Rs. 19.88 millions consisting of Service tax Rs. 9.03 millions excluding interest and a penalty of Rs. 10.85 millions for the period FY 2012-13 to FY 2017-18 (up to June 2017) against which a provision of Rs. 3 millions is created. The group has filed an appeal with the Commissioner of Service tax against the same. Management including its tax advisors expect that its position will likely be upheld and on ultimate resolutions and probability of any tax demand materializing against the Group is remote. b) The group has also received Income tax demand u/s 156 for AY 2016-17 for payment of taxes of Rs. 52.4 million. An appeal has already been filed and Rs. 1 million paid under protest. Management including its tax advisors expect that its position will likely be upheld and on ultimate resolutions and probability of any tax demand materializing against the Group is remote.

Textual information (21)

Description of statement of fact that estimate of financial effect on contingent liabilities could not be made

b) The group has also received Income tax demand u/s 156 for AY 2016-17 for payment of taxes of Rs. 52.4 million. An appeal has already been filed and Rs. 1 million paid under protest. Management including its tax advisors expect that its position will likely be upheld and on ultimate resolutions and probability of any tax demand materializing against the Group is remote.

Textual information (22)

Description of statement of fact that estimate of financial effect on contingent liabilities could not be made

a) There is an order from service tax department amounting Rs. 19.88 millions consisting of Service tax Rs. 9.03 millions excluding interest and a penalty of Rs. 10.85 millions for the period FY 2012-13 to FY 2017-18 (up to June 2017) against which a provision of Rs. 3 millions is created. The group has filed an appeal with the Commissioner of Service tax against the same. Management including its tax advisors expect that its position will likely be upheld and on ultimate resolutions and probability of any tax demand materializing against the Group is remote.

Textual information (23)

Disclosure of contingent liabilities explanatory [Text Block]

Contingent liabilities			
Particulars	Year Ended	Year Ended	
	March 31, 2022	March 31, 2021	
Service tax demands (Refer note a below)	19.88	-	
Income tax demands (Refer note b below)	52.47	-	

The group has not given any corporate guarantees to banks or statutory authorities on behalf of any agency/third party. There are no outstanding letters of credit.

a) There is an order from service tax department amounting Rs. 19.88 millions consisting of Service tax Rs. 9.03 millions excluding interest and a penalty of Rs. 10.85 millions for the period FY 2012-13 to FY 2017-18 (up to June 2017) against which a provision of Rs. 3 millions is created. The group has filed an appeal with the Commissioner of Service tax against the same. Management including its tax advisors expect that its position will likely be upheld and on ultimate resolutions and probability of any tax demand materializing against the Group is remote. b) The group has also received Income tax demand u/s 156 for AY 2016-17 for payment of taxes of Rs. 52.4 million. An appeal has already been filed and Rs. 1 million paid under protest. Management including its tax advisors expect that its position will likely be upheld and on ultimate resolutions and probability of any tax demand materializing against the Group is remote.

b) b) Income Tax demand pertains to AY16-17 under the provisions of Income Tax Act, 1961. The Company has disputed the same and paid Rs. 1 million under protest and the matter is currently pending with CIT (A). Based on its assessment including views from tax advisors, the Company is confident that no liability would arise against it, with respect to this matter.

Capital Commitments estimated to be completed as on March 31, 2022 is INR 120 million (March 21: INR Nil)

[202700] Notes - Cash flow statements

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

	31/03/2022	31/03/2021
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	1,057.49	152.44
Total cash and cash equivalents	1,057.49	152.44

[100200] 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
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	26.19	0
Revenue from sale of services	6,765.73	3,271.24
Total revenue from operations other than finance company	6,791.92	3,271.24
Total revenue from operations	6,791.92	3,271.24
Other income	130.21	6.19
Total revenue	6,922.13	3,277.43
Expenses [Abstract]		
Cost of materials consumed	2,597.73	855.03
Purchases of stock-in-trade	28.99	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.79	0
Employee benefit expense	3,831.67	1,615.35
Finance costs	33.38	123.32
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	70.62	33.96
Amortisation expense	279.37	33.63
Total depreciation, depletion and amortisation expense	349.99	67.59
CSR expenditure	0	0
Other expenses	6,163.84	2,476.27
Total expenses	13,006.39	5,137.56
Total profit before prior period items, exceptional items, extraordinary items and tax	-6,084.26	-1,860.13
Prior period items before tax	0	-251.17
Exceptional items before tax	-183.03	0
Total profit before extraordinary items and tax	-6,267.29	-2,111.3
Total profit before tax	-6,267.29	-2,111.3
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	-1.18	0.03
Total tax expense	-1.18	0.03
Total profit (loss) for period from continuing operations	-6,266.11	-2,111.33
Total profit (loss) for period before minority interest	-6,266.11	-2,111.33
Profit (loss) of minority interest	0	0
Total profit (loss) for period	-6,266.11	-2,111.33
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] -604.7	[INR/shares] -211.13
Diluted earnings per equity share	[INR/shares] -604.7	[INR/shares] -211.13
Nominal value of per equity share	[INR/shares] 1	[INR/shares] 1

[300500] Notes - Subclassification and notes on income and expenses

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	26.19	0
Brokerage discounts rebates on revenue from sale of products	0	0
Returns on revenue from sale of products	0	0
Other allowances deductions on revenue from sale of products	0	0
Total revenue from sale of products	26.19	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	6,765.73	3,271.24
Brokerage discounts rebates on revenue from sale of services	0	0
Returns on revenue from sale of services	0	0
Other allowances deductions on revenue from sale of services	0	0
Total revenue from sale of services	6,765.73	3,271.24
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	32.59	0.89
Interest on other current investments	(A) 0.32	(B) 0.25
Total interest income on current investments	32.91	1.14
Total interest income	32.91	1.14
Dividend income [Abstract]		
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of long-term investments	(C) 68.83	0
Total net gain/loss on sale of investments	68.83	0
Other non-operating income [Abstract]		
Interest on income tax refund	9.46	3.16
Miscellaneous other non-operating income	(D) 19.01	1.89
Total other non-operating income	28.47	5.05
Total other income	130.21	6.19
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense other borrowings	(E) 6.67	(F) 11.66
Interest expense borrowings	(G) 21.81	(H) 111.57
Interest lease financing	(I) 3.58	(J) 0
Total interest expense	32.06	123.23
Other borrowing costs	1.32	0.09
Total finance costs	33.38	123.32
Employee benefit expense [Abstract]		
Salaries and wages	3,521.89	1,466.48
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	12.54	12.5
Total remuneration to directors	12.54	12.5
Total managerial remuneration	12.54	12.5
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	94.92	48.42
Total contribution to provident and other funds	94.92	48.42
Expense on employee stock option scheme and employee stock purchase plan	95.67	76.13
Gratuity	20.19	-2.25
Staff welfare expense	86.46	14.07

Total employee benefit expense	3,831.67	1,615.35
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	9.93	2.54
Rent	382.24	41.85
Repairs to building	27.97	2.35
Repairs to machinery	0	0
Insurance	33.91	10.28
Rates and taxes excluding taxes on income [Abstract]		
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	0	0
Telephone postage	(K) 56.18	(L) 34.61
Printing stationery	6.57	1.01
Information technology expenses	486.93	130.53
Travelling conveyance	131.8	8.68
Legal professional charges	434.26	116.14
Directors sitting fees	0	0
Bank charges	7.93	0.82
Advertising promotional expenses	4,240.28	2,050.62
Provision bad doubtful debts created	22.11	4.66
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	1.88	6.64
Payments to auditor [Abstract]		
Payment for audit services	14.16	2.2
Payment for taxation matters	0	0
Payment for other services	(M) 0.9	0
Total payments to auditor	15.06	2.2
Miscellaneous expenses	(N) 306.79	(O) 63.34
Total other expenses	6,163.84	2,476.27
Current tax [Abstract]		
Current tax pertaining to current year	0	0
Total current tax	0	0

Footnotes

(A) Loans to others

(B) Loans to others

(C) GAIN ON SALE OF MUTUAL FUND

(D) Liabilities no longer required written back 11.88 Miscellaneous Income 7.15

(E) LOAN PROCESSING CHARGES

(F) LOAN PROCESSING CHARGES

(G) INTEREST ON LOANS FROM BANK

(H) INTEREST ON LOANS FROM BANK

(I) INTEREST ON FINANCE LEASE

(J) INTEREST ON FINANCE LEASE

(K) COMMUNICATION EXPENSES

(L) COMMUNICATION EXPENSES

(M) CERTIFICATION CHARGES

(N) GST write off 5.18 Sponsorship Fees 1.72 Brokerage 30.93 Miscellaneous Expenses 0.30 Foreign exchange loss 17.05 Office expenses 56.27 Payment gateway charges 130.29 Rates & taxes 65.04

(O) Rates & Taxes 16.72 Payment facilitation 36.38 Office Expenses 9.57 Foreign Exchange Loss 0.65

[300600] Notes - Additional information statement of profit and loss**Details of goods purchased [Table]**

..(1)

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

Categories of goods purchased [Axis]	Goods purchased [Member]		Goods purchased 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
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of goods purchased [Abstract]				
Details of goods purchased [LineItems]				
Description of goods purchased	PURCHASE OF TRADED GOODS	PURCHASE OF TRADED GOODS	CAMERA AND ELECTRONIC ITEMS	CAMERA AND ELECTRONIC ITEMS
Total goods purchased	28.99	0	12.3	0

Details of goods purchased [Table]

..(2)

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

Categories of goods purchased [Axis]	Goods purchased 2 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account [Abstract]		
Additional details in case of manufacturing companies [Abstract]		
Details of goods purchased [Abstract]		
Details of goods purchased [LineItems]		
Description of goods purchased	OTHERS	OTHERS
Total goods purchased	16.69	0

Details of raw materials consumed [Table]

..(1)

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

Categories of raw materials consumed [Axis]	Raw materials consumed [Member]		Raw materials consumed 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
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	DIRECT COST	DIRECT COST	CONTENT DEVELOPMENT	CONTENT DEVELOPMENT
Total raw materials consumed	2,597.73	855.03	98	17.22

Details of raw materials consumed [Table]

..(2)

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

Categories of raw materials consumed [Axis]	Raw materials consumed 2 [Member]		Raw materials consumed 3 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	UNIVERSITY FEES	UNIVERSITY FEES	CONTENT DELIVERY COSTS	CONTENT DELIVERY COSTS
Total raw materials consumed	1,264.33	477.15	1,235.4	360.66

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 other inventories	(A) 0.79	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0.79	0
Exceptional items before tax	-183.03	0
Total exceptional items	-183.03	0
Total exceptional and extraordinary items	-183.03	0
Prior period income before tax	0	-251.17
Total prior period items before tax	0	-251.17
Total prior period items after tax	0	-251.17
Revenue educational activities	6,765.73	3,271.24
Total gross income from services rendered	6,765.73	3,271.24
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Earnings on other income	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	0	0
Domestic sale traded goods	26.19	0
Total domestic turnover goods, gross	26.19	0
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	26.19	0
Domestic revenue services	6,765.73	3,271.24
Export revenue services	0	0
Total revenue from sale of services	6,765.73	3,271.24
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

Footnotes

(A) Inventories as at the date of merger (Refer Note 45) 4.14 Less: Inventories as on March 31, 2022 -3.35

[300100] 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 explanatory [TextBlock]	Textual information (24) [See below]	

Textual information (24)

Disclosure of revenue explanatory [Text Block]

i. Revenue Recognition	
<p>Revenue from online programs is recognized to the extent it is probable that the economic benefits will flow to the Group and revenue can be reliably measured i.e. over the period of the contract, basis the proportionate completion method based on the actual cost incurred to the estimated total cost to render the services. Revenue from offline degree/ diploma courses is recognised over the course duration as per agreed terms. Revenue from online program fees pertains to revenue from contracts with students for the courses offered by the Group and related university cost for such programs is recognized as University Fees under direct costs. Revenue from Universities pertains to revenue from contracts with universities on net revenue share basis, for the services provided by the Group for courses offered by the universities on upGrad platform. Revenue share is a contractually specified percentage of the fees universities receive from their students. Fees received by the universities are variable in nature such as, they are dependent upon the number of students that are enrolled in the program within each academic term. Revenue from online and offline training services is recognized on completion of training or course or schedule. Revenue from placement services is recognized on the successful completion of the search and selection activity as per the terms of contract. Revenue from other services are recognised as and when services are rendered and consideration is receivable as per the terms of the contract.</p>	
<p>Sale of products: Revenue from sale of product is recognized on transfer of risks and rewards of ownership to the buyer.</p>	
<p>Revenue from students who have opted for financing arrangements (between the students and lenders) is recognized gross of commission expenses. The Group pays commission expenses to lenders for facilitating such lending arrangements, which is recognized as a marketing and advertising expense in these consolidated financial statements. The Group collects goods and services tax (GST) on behalf of the government and, therefore, it is not an economic benefit flowing to the Group. Hence, it is excluded from revenue.</p>	

[202200] Notes - Effects of changes in foreign exchange rates

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

	31/03/2022	31/03/2021
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]		
Details of change in classification of significant foreign operation [Abstract]		
Impact of change in classification of significant foreign operation on shareholders' fund	0	0