

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

[700300] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	BUNDL TECHNOLOGIES PRIVATE LIMITED	
Corporate identity number	U74110KA2013PTC096530	
Permanent account number of entity	AAF7707D	
Address of registered office of company	No.55 Sy No.8-14, Ground Floor, I&J Block, Embassy , Tech Village, Outer Ring Road, Devarbisanahalli , Bengaluru , KARNATAKA , INDIA - 560103	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	BSR & Associates LLP
Name of auditor signing report	KEJRIWAL PAWAN KUMAR
Firms registration number of audit firm	116231W/W-100024
Membership number of auditor	064368
Address of auditors	Embassy Golf Links Business Park, Pebble Beach, B Block, 3rd Floor, Off Intermediate Ring Road, Bengaluru-560 071 India
Permanent account number of auditor or auditor's firm	AADFB6889R
SRN of form ADT-1	R82818360
Date of signing audit report by auditors	07/11/2022
Date of signing of balance sheet by auditors	07/11/2022

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
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	NA

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report
To the Members of Bundl Technologies Private Limited
Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Bundl Technologies Private Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") and its associate, which comprise the consolidated balance sheet as at 31 March 2022, and the consolidated statement of profit and loss (including other comprehensive income), consolidated statement of changes in equity and consolidated statement of cash flows 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, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group and its associate, as at 31 March 2022, of its consolidated loss and other comprehensive income, consolidated changes in equity and consolidated cash flows for the year then ended.

Basis for opinion

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

Emphasis of matter

a) We draw attention to Note 14 (g) to the consolidated financial statements which indicates that the comparative information presented as at and for the year ended March 31, 2021 has been restated. Our opinion is not modified in respect of this matter.

Other information

The Holding Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Holding Company's directors' 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 the 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 and based on the work done, 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.

Managements and board of directors' responsibilities for the consolidated financial statement

The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated state of affairs, consolidated profit/ loss and other comprehensive income, consolidated statement of changes in equity and consolidated cash flows of the Group including its associate in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. The respective Management and Board of Directors of the companies included in the group and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each company and for preventing and detecting frauds and other irregularities; the 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 Management and Board of Directors of the Holding Company, as aforesaid.

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

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

Auditors responsibilities for the audit of the consolidated financial statement

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 company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate 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.

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. The consolidated financial statements include the Group's share of net loss (and other comprehensive income) of Rs. 10 million for the year ended 31 March 2022, as considered in the consolidated financial statements, in respect of one associate, whose financial statement/financial information have not been audited by us or by other auditors. These unaudited financial statements/ financial information have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this associate, and our report in terms of sub-section (3) of Section 143 of the Act in so far as it relates to the aforesaid associate, is based solely on such unaudited financial statements/ financial information. In our opinion and according to the information and explanations given to us by the Management, these financial statements/financial information are not material to the Group. Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matter with respect to the financial statements/financial information certified by the Management.

Report on other legal and regulatory requirements

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

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

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
- b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.
- c. The consolidated balance sheet, the consolidated statement of profit and loss (including other comprehensive income), the consolidated statement of changes in equity and the consolidated statement of cash flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- d. In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.
- e. On the basis of the written representations received from the directors of the Holding Company as on 31 March 2022 taken on record by the Board of Directors of the Holding Company and on the basis of written representations received by the management from directors of its subsidiaries which are incorporated in India, as on 31 March 2022, none of the directors of the Group companies incorporated in India is disqualified as on 31 March 2022 from being appointed as a director in terms of Section 164(2) of the Act.
- f. With respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company and its subsidiary companies and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

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

- a. The consolidated financial statements disclose the impact of pending litigations as at 31 March 2022 on the consolidated financial position of the Group and its associate. Refer Note 34 (b) to the consolidated financial statements.
- b. The Group and its associate did not have any material foreseeable losses on long-term contracts including derivative contracts during the year ended 31 March 2022.
- c. There are no amounts which are required to be transferred to the Investor Education and Protection Fund by the Holding Company or its subsidiary companies or its associate company incorporated in India during the year ended 31 March 2022.
- d (i) The management has represented 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 its subsidiary companies or its associate to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
 - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding

Company or its subsidiary companies or its associate (“Ultimate Beneficiaries”) or

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

(ii) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Holding Company or its subsidiary companies or its associate from any persons or entities, including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Holding Company or its subsidiary companies or its associate shall:

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

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

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

e. The Holding Company, its subsidiary companies and its associate company have neither declared nor paid any dividend during the year.

C. With respect to the matter to be included in the Auditor's report under section 197(16):

In our opinion and according to the information and explanations given to us and as referred to in 'Other Matters' paragraph above, the holding company, its subsidiary companies and its associate company are private limited companies and accordingly the provisions of Section 197 of the Act are not applicable to the Group and its associate.

For B S R & Associates LLP

Chartered Accountants

Firm's Registration No.:116231W/W-100024

Sd/-

Pawan Kejriwal

Partner

Place: Bangalore Membership No.: 064368

Date: 07 November 2022 ICAI UDIN:22064368BCJCRW1462

Annexure A to the Independent Auditor's Report on the Consolidated Financial Statements of Bundl Technologies Private Limited for the year ended 31 March 2022

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(xxi) In our opinion and according to the information and explanations given to us, there are no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order, 2020 reports of the companies incorporated in India and included in the consolidated financial statements.

For B S R & Associates LLP

Chartered Accountants

Firm's Registration No.:116231W/W-100024

Sd/-

Pawan Kejriwal

Partner

Place: Bangalore Membership No.: 064368

Date: 07 November 2022 ICAI UDIN:22064368BCJCRW1462

Annexure B to the Independent Auditor's Report on the consolidated financial statements of Bundl Technologies Private Limited for the year ended 31 March 2022

Report on the internal financial controls with reference to the aforesaid consolidated financial statements under Clause (i) of Sub-section 3 of Section 143 of the Act

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

In conjunction with our audit of the consolidated financial statements of Bundl Technologies Private Limited (hereinafter referred to as “the Holding Company”) as of and for the year ended 31 March 2022, we have audited the internal financial controls with reference to financial statements of the Holding Company and such companies incorporated in India under the Companies Act, 2013 which are its subsidiary companies, as of that date.

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

The respective Company's Management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the respective company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the “Guidance Note”). 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 Act.

Our responsibility is to express an opinion on the internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the

extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and if such controls operated effectively in all material respects.

Auditor's Responsibility

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

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

Meaning of Internal Financial Controls with Reference to Financial Statements

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

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

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

Opinion

In our opinion, the Holding Company and such companies incorporated in India which are its subsidiary companies, have, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31 March 2022, based on the internal financial controls with reference to financial statements criteria established by such companies considering the essential components of such internal controls stated in the Guidance Note.

For B S R & Associates LLP

Chartered Accountants

Firm's Registration No.:116231W/W-100024

Sd/-

Pawan Kejriwal

Partner

Place: Bangalore Membership No.: 064368

Date: 07 November 2022 ICAI UDIN:22064368BCJCRW1462

[110000] Balance sheet

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	7,738	5,727	11,516
Goodwill	109	1,226	
Other intangible assets	163	514	574
Non-current financial assets [Abstract]			
Non-current investments	12,800	176	
Loans, non-current	0	0	
Other non-current financial assets	573	307	
Total non-current financial assets	13,373	483	
Other non-current assets	(A) 1,338	(B) 943	
Total non-current assets	22,721	8,893	
Current assets [Abstract]			
Inventories	177	160	
Current financial assets [Abstract]			
Current investments	90,680	9,077	
Trade receivables, current	11,119	1,654	
Cash and cash equivalents	10,961	5,225	
Bank balance other than cash and cash equivalents	77	1,800	
Loans, current	0	0	
Other current financial assets	3,199	865	
Total current financial assets	116,036	18,621	
Other current assets	5,123	1,477	
Total current assets	121,336	20,258	
Total assets	144,057	29,151	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	155,633.989504	8.951542	8.81328
Other equity	-32,965	17,365	
Total equity attributable to owners of parent	122,668.99	17,373.95	
Non controlling interest	0	0	
Total equity	122,668.99	17,373.95	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	665	
Other non-current financial liabilities	186	0	
Total non-current financial liabilities	186	665	
Provisions, non-current	277	184	
Other non-current liabilities	(C) 4,087	(D) 3,897	
Total non-current liabilities	4,550	4,746	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	253	
Trade payables, current	9,561.01	3,477.05	
Other current financial liabilities	3,827	877	
Total current financial liabilities	13,388.01	4,607.05	
Other current liabilities	(E) 2,844	(F) 1,985	
Provisions, current	606	439	
Total current liabilities	16,838.01	7,031.05	
Total liabilities	21,388.01	11,777.05	
Total equity and liabilities	144,057	29,151	

Footnotes

- (A) Income tax assets - Tax deducted at source : 1092 Other non-current assets : 246
 (B) Income tax assets - Tax deducted at source : 484 Other non-current assets : 459
 (C) Lease liabilities : 4087
 (D) Lease liabilities : 3897
 (E) Lease liabilities : 995 Contract liabilities : 227 Other current liabilities : 1622
 (F) Lease liabilities : 885 Contract liabilities : 49 Other current liabilities : 1051

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -221	[INR/shares] -99	[INR/shares] -221	[INR/shares] -99
Total basic earnings (loss) per share	[INR/shares] -221	[INR/shares] -99	[INR/shares] -221	[INR/shares] -99
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -221	[INR/shares] -99	[INR/shares] -221	[INR/shares] -99
Total diluted earnings (loss) per share	[INR/shares] -221	[INR/shares] -99	[INR/shares] -221	[INR/shares] -99

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	57,049	25,469
Other income	4,149	1,290
Total income	61,198	26,759
Expenses [Abstract]		
Cost of materials consumed	511	379
Purchases of stock-in-trade	22,245	5,266
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-75	56
Employee benefit expense	17,085	10,853
Finance costs	484	729
Depreciation, depletion and amortisation expense	1,701	2,209
Other expenses	53,794	21,902
Total expenses	95,745	41,394
Profit before exceptional items and tax	-34,547	-14,635
Exceptional items before tax	-1,732	-1,481
Total profit before tax	-36,279	-16,116
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-36,279	-16,116
Share of profit (loss) of associates and joint ventures accounted for using equity method	-10	-53
Total profit (loss) for period	-36,289	-16,169
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	-23	22
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-23	22
Total other comprehensive income	-23	22
Total comprehensive income	-36,312	-16,147
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	-23	22
Total comprehensive income	-36,312	-16,147
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -221	[INR/shares] -99
Total basic earnings (loss) per share	[INR/shares] -221	[INR/shares] -99
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -221	[INR/shares] -99
Total diluted earnings (loss) per share	[INR/shares] -221	[INR/shares] -99

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-36,289	-16,169		-36,289
Total comprehensive income	-36,289	-16,169		-36,289
Other changes in equity [Abstract]				
Other additions to reserves	153,966	5,715		153,966
Deductions to reserves [Abstract]				
Other deductions to reserves	168,007	1,840		168,007
Total deductions to reserves	168,007	1,840		168,007
Total other changes in equity	-14,041	3,875		-14,041
Total increase (decrease) in equity	-50,330	-12,294		-50,330
Other equity at end of period	-32,965	17,365	29,659	-32,965

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Share application money pending allotment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-16,169		0	0
Total comprehensive income	-16,169		0	0
Other changes in equity [Abstract]				
Other additions to reserves	5,715		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	1,840		0	(A) 1,567
Total deductions to reserves	1,840		0	1,567
Total other changes in equity	3,875		0	-1,567
Total increase (decrease) in equity	-12,294		0	-1,567
Other equity at end of period	17,365	29,659	0	0

(A) Shares allotted during the year

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Share application money pending allotment [Member]	Reserves [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-36,289	-16,169	
Total comprehensive income		-36,289	-16,169	
Other changes in equity [Abstract]				
Other additions to reserves		153,966	5,715	
Deductions to reserves [Abstract]				
Other deductions to reserves		168,007	273	
Total deductions to reserves		168,007	273	
Total other changes in equity		-14,041	5,442	
Total increase (decrease) in equity		-50,330	-10,727	
Other equity at end of period	1,567	-32,965	17,365	28,092

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Securities premium reserve [Member]			Employee stock options outstanding [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	148,601	(A) 3,446		4,854
Deductions to reserves [Abstract]				
Other deductions to reserves	163,815	(B) 25		3,623
Total deductions to reserves	163,815	25		3,623
Total other changes in equity	-15,214	3,421		1,231
Total increase (decrease) in equity	-15,214	3,421		1,231
Other equity at end of period	189,883	205,097	201,676	5,956

(A) Issue of share capital 3,206 Transfer from stock option reserve on exercise and lapse 240

(B) Share issue expenses

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Employee stock options outstanding [Member]		Retained earnings [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	-36,289	-16,169
Total comprehensive income		0	-36,289	-16,169
Other changes in equity [Abstract]				
Other additions to reserves	(A) 2,239		511	30
Deductions to reserves [Abstract]				
Other deductions to reserves	(B) 248		569	0
Total deductions to reserves	248		569	0
Total other changes in equity	1,991		-58	30
Total increase (decrease) in equity	1,991		-36,347	-16,139
Other equity at end of period	4,725	2,734	-228,804	-192,457

(A) Deferred stock compensation expenses

(B) Transfer from stock option reserve on exercise and lapse

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Retained earnings [Member]	Remeasurements of defined benefit plans [Member]			
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period			0	0	
Total comprehensive income			0	0	
Other changes in equity [Abstract]					
Other additions to reserves			-23	22	
Deductions to reserves [Abstract]					
Other deductions to reserves			0	0	
Total deductions to reserves			0	0	
Total other changes in equity			-23	22	
Total increase (decrease) in equity			-23	22	
Other equity at end of period	-176,318	146	169	147	

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	-36,289	-16,169	
Total comprehensive income	-36,289	-16,169	
Other changes in equity [Abstract]			
Other additions to reserves	534	8	
Deductions to reserves [Abstract]			
Other deductions to reserves	569	0	
Total deductions to reserves	569	0	
Total other changes in equity	-35	8	
Total increase (decrease) in equity	-36,324	-16,161	
Other equity at end of period	-228,950	-192,626	-176,465

[320000] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-36,279	-16,116	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-77	123	
Adjustments for decrease (increase) in trade receivables, current	-9,567	-477	
Adjustments for decrease (increase) in other current assets	-3,343	761	
Adjustments for other financial assets, current	-2,159	-201	
Adjustments for increase (decrease) in trade payables, current	6,078	954	
Adjustments for increase (decrease) in other current liabilities	571	179	
Adjustments for depreciation and amortisation expense	1,701	2,209	
Adjustments for provisions, current	237	61	
Adjustments for other financial liabilities, current	930	3	
Total adjustments for reconcile profit (loss)	-5,629	3,612	
Net cash flows from (used in) operations	-41,908	-12,504	
Interest received	-628	-291	
Income taxes paid (refund)	590	-47	
Other inflows (outflows) of cash	(A) 4,122	995	
Net cash flows from (used in) operating activities	-39,004	-11,753	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	639	25	
Purchase of property, plant and equipment	2,913	-2,575	
Proceeds from sales of investment property	118,881	47,147	
Purchase of investment property	210,736	37,044	
Interest received	205	440	
Other inflows (outflows) of cash	(B) 2,323	-328	
Net cash flows from (used in) investing activities	-91,601	12,815	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	3	4	
Proceeds from issuing other equity instruments	139,055	1,635	
Proceeds from borrowings	0	135	
Repayments of borrowings	918	105	
Interest paid	29	68	
Other inflows (outflows) of cash	(C) -1,770	-1,464	
Net cash flows from (used in) financing activities	136,341	137	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	5,736	1,199	
Net increase (decrease) in cash and cash equivalents	5,736	1,199	
Cash and cash equivalents cash flow statement at end of period	10,961	5,225	4,026

Footnotes

(A) Fair value gain on financial instruments at fair value through profit or loss (including profit on sale) (2,548) Interest income on financial assets carried at amortised cost (38) Gain on termination of Leases (246) Impairment loss on property, plant and equipment, goodwill and other intangibles 1,671 Write-downs of inventories 61 Share based payment expense 5,134 Loss on disposal / write off of property, plant and equipment 24 Advances/Deposits written off 13 Allowances for doubtful debts 104 Interest on borrowings 25 Interest on lease liabilities 444 Liabilities written back (27) Interest on tax refund (18) Share of loss of associate 10 Profit on sale of investment in associate (655) Contract liabilities 178

(B) Investment in term deposits 1,723 Payments towards purchase of undertaking on slump sale (refer note 44) (221) Investment in an associate company (16) Proceeds from sale of associate company 837

(C) Payment of principal portion of lease liabilities (617) Payment of interest portion of lease liabilities (444) Share issue expenses (709)

[610100] Notes - List of accounting policies

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

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

Textual information (2)

Disclosure of significant accounting policies [Text Block]

Bundl Technologies Private Limited

Notes to the consolidated financial statements

1
Group overview

The Consolidated Financial Information comprise the financial information of Bundl Technologies Private Limited ("The Company" or "Swiggy"), its subsidiary companies i.e., Scootsy Logistics Private Limited ("Scootsy") & Supr Infotech Solutions Private Limited ("Supr") collectively hereinafter referred to as ("the Group") and its associate company i.e., Maverix Platforms Private Limited ("Maverix") for the years ended March 31, 2022 and March 31, 2021.

The Company was incorporated on December 26, 2013 as a private limited company, with its registered office situated at Bengaluru. The Group is principally engaged in facilitating the food orders and delivery through its own application platform, subscription services to enable logistics and supply chain in the food e-commerce market. Effective August 2020 the Group is merely a technology platform provider where delivery partners can provide their delivery services to restaurant partners and consumers through the Swiggy platform.

The Group is also in the business of preparing food in its own kitchen and selling through the aforesaid platform and delivers daily needs like milk, bread and other items on a pre-subscription model basis to B2C customers and delivery of household items including groceries, fruits and vegetables in the B2C and B2B segment.

Following companies have been considered in the preparation of the consolidated financial statements:

Name of the entity	Nature of relationship	Country of incorporation	Effective date	% of holding	
	of control		March 31, 2022	March 31, 2021	
Scootsy Logistics Private Limited	Wholly owned subsidiary	India	Aug 03, 2018	100%	100%
Supr Infotech Solutions Private Limited	Wholly owned subsidiary	India	Sep 27, 2019	100%	100%
Maverix Platforms Private Limited	Associate company	India	Feb 22, 2019 (Until Dec'21)	18.93%	18.93%

2
Significant accounting policies

2.1
Statement of compliance and basis of preparation

The Consolidated Financial Statements of the Group comprises of the Consolidated Statement of Assets and Liabilities as at March 31, 2022 and March 31, 2021 and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the years ended March 31, 2022 and March 31, 2021, Notes to the Consolidated Financial Statements as at and for the years ended March 31, 2022 and March 31, 2021 (together referred to as 'Consolidated Financial Statements').

These Consolidated financial statements have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time, under the historical cost convention on the accrual basis, except for certain financial instruments, defined benefit plans and share based payments which are measured at fair value or amortised cost at the end of each reporting period, as explained further in the accounting policies below. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Consolidated financial statements are presented in Indian Rupee (Rs.) which is the functional currency of the Group and all the values are rounded off to the nearest Million (INR 000,000) except when otherwise indicated.

The Consolidated financial statements are approved and authorised for issue in accordance with a resolution of Board of Directors on

November 07, 2022.

The significant accounting policies used in preparation of these Consolidated financial statements have been discussed in the respective notes.

2.2

Basis of consolidation

The Group consolidates the companies which it owns or controls. The Consolidated financial statements comprise the financial statements of the Company, its subsidiaries and share in profit and loss of associate, as detailed in note 1 above.

Control exists when the parent has the power over the entity, is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns by using its power over the entity. Power is demonstrated through existing rights that give the ability to direct relevant activities, those which significantly affects the entity's returns. Subsidiary is consolidated from the date of control commences until the date control ceases. Associate entity has been considered in the consolidated financial statement as per equity method of consolidation as per Ind AS 28 (refer note 2.12 for details on associate).

The financial statements of Group Companies are consolidated on line by line basis and intra-group balances and transactions including unrealised gain/ loss from such transactions are eliminated upon consolidation. These financial statements are prepared by applying uniform accounting policies in use at the Group.

The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the parent company, i.e., year ended on March 31.

2.3

Business combination and goodwill

The cost of an acquisition is measured at the fair value of the assets transferred, equity instruments issued and liabilities incurred or assumed at the date of acquisition, which is the date on which control is transferred to the Group. The cost of acquisition also includes the fair value of any contingent consideration. Identifiable assets acquired, liabilities and contingent liabilities assumed in a business combination are measured initially at their fair value on the date of acquisition.

Purchase consideration paid in excess of the fair value of net assets acquired is recognised as goodwill. Where the fair value of identifiable assets and liabilities exceed the cost of acquisition, after reassessing the fair values of the net assets and contingent liabilities, the excess is recognised as capital reserve.

Transaction costs that the Group incurs in connection with a business combination such as finder's fees, legal fees, due diligence fees and other professional and consulting fees are expensed as incurred.

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

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

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods. Where goodwill has been allocated to a cash-generating unit and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the gain or loss on disposal. Goodwill disposed in these circumstances is measured based on the relative values of the disposed operation and the portion of the cash-generating unit retained. Goodwill is tested for impairment annually as at March 31 and when circumstances indicate that the carrying value may be impaired.

Business combinations have been accounted for using the acquisition method under the provisions of Ind AS 103, Business Combinations .

2.4

Use of estimates, assumptions and judgements

The preparation of the Consolidated Financial Information in conformity with Ind AS requires the management to make estimates, judgements and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the Consolidated Financial Information and the reported amounts of revenues and expenses for the year reported. Actual results could differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods are affected.

Key source of estimation uncertainty as at the date of Consolidated Financial Information, which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is in respect of the following

a

Impairment of investment:

Impairment exists when the carrying value of an asset or cash generating unit (“CGU”) exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm’s length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a discounted cash flow (“DCF”) model, and involves use of significant estimates and assumptions including turnover, earning multiples, growth rates and net margins used to calculate projected future cash flows, risk adjusted discounted rate, future economic and market conditions.

b

Fair value measurement of financial instruments

When the fair value of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model. The policy has been further explained under note 2.13.

c

Defined benefit plans

The cost of the defined benefit gratuity plan and other post-employment benefits and the present value of the gratuity obligation is determined using actuarial valuation. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

The mortality rate is based on publicly available mortality tables. These mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates. The assumptions and models used for defined benefit plan are disclosed in note 32.

d

Share-based payments

Estimating fair value for share-based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the share option, volatility, dividend yield, forfeiture rate and making assumptions about them. The assumptions and models used for estimating fair value for share-based payment transactions are disclosed in note 33.

e

Useful lives of property, plant and equipment

The Group reviews the useful life of property, plant and equipment at the end of each reporting period. This reassessment may result in change in depreciation expense in future periods.

f

Taxes

Significant judgments are involved in determining the provision for income taxes and tax credits including the amount expected to be paid or refunded. The Group reviews the carrying amount of deferred tax assets at the end of each reporting period. The policy for the same has been explained under note 2.21.

g

Business combination

In accounting for business combinations, judgment is required whether Group has control over the entity acquired. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

- Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee)
- The ability to use its power over the investee to affect its returns.
- Exposure or rights to variable return from its involvement with the investee.

Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- The contractual arrangement with the other vote holders of the investee
- The Group’s voting rights and potential voting rights
- The size of the group’s holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders.
- Right arising from other contractual arrangements.

h

Leases

The Group evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgment. The Group uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate.

The Group determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the Group is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Group is reasonably certain not to exercise that option. In assessing whether the Group is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the Group to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Group revises the lease term if there is a change in the non-cancellable period of a lease.

The discount rate is generally based on the incremental borrowing rate to the lease being evaluated or for a portfolio of leases with similar characteristics.

i Impairment of goodwill

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired.

The impairment indicators, the estimation of expected future cash flows and the determination of the fair value of CGU (including Goodwill) require the Management to make significant judgements, estimates and assumptions concerning the identification and validation of impairment indicators, fair value of assets, revenue growth rates and operating margins used to calculate projected future cash flows, relevant risk-adjusted discount rate, future economic and market conditions, etc.

j Provisions and contingent liabilities

The Group estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting period and are adjusted to reflect the current best estimates. The Group uses significant judgement to disclose contingent liabilities. Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. Contingent assets are neither recognised nor disclosed in the Consolidated Financial Information.

2.5 Current and Non-current classification

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

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

An asset is treated as current when it is:

- > Expected to be realised or intended to be sold or consumed in normal operating cycle
- > Held primarily for the purpose of trading
- > Expected to be realised within twelve months after the reporting period, or
- > Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

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

The Group classifies all other liabilities as non-current.

2.6

Revenue recognition

The Group generates revenue mainly from providing online platform services to partner merchants (including restaurant merchants, grocery merchants and delivery partners), advertisement services, sale of food and traded goods, subscriptions and other platform services.

Revenue is recognised when control of goods and services is transferred to the customer upon the satisfaction of performance obligation under the contract at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those goods or services.

Where performance obligation is satisfied over time, Group recognizes revenue over the contract period. Where performance obligation is satisfied at a point in time, Group recognizes revenue when customer obtains control of promised goods and services in the contract.

Revenue is measured net of taxes.

a

Order facilitation fee:

Group generates income from partner merchants for facilitating food/grocery ordering and delivery services through its technology platform. Income generated from partner merchants, for use of its platform related services is recognised when the transaction is completed as per the terms of the arrangement with the respective partner merchants, being the point at which the Group has no remaining performance obligation.

The fulfilment of the order is the responsibility of partner merchants, accordingly, the gross order value is not recognised as revenue, only the order facilitation fee to which the Group is entitled is recognised as revenue.

b

Delivery income:

Group earned delivery income by providing food/grocery delivery services. Such income was recorded by the Group on gross basis, as fulfilment of the food/grocery delivery order was responsibility of the Group. Delivery fee was recognised as revenue at the point of order fulfilment.

Effective August 2020, the Group is merely a technology platform provider connecting delivery partners with the Restaurant partners and the consumers and generates income from Lead generation only.

c

Advertisement revenue:

Advertisement revenue is generated from the sponsored listing fees paid by partner merchants and brands. Advertisement revenue is recognized when a consumer engages with the sponsored listing based on the number of clicks. There are certain contracts, where, in addition to the clicks, the Group sells online advertisements which is usually run over a contracted period of time. Revenue is presented on a gross basis in the amount billed to partner merchants as the Group controls the advertisement space.

d

Onboarding fee:

Partner merchants pay one-time non-refundable fees to join the Group's network. These are recognised on receipt or over a period of time in accordance with terms of agreement entered into with such relevant partner.

e

Subscription fee:

Revenue from the subscription contracts is recognised over the subscription period on a systematic basis in accordance with the terms of agreement entered into with the customer.

f

Income from sale of food and traded goods:

Revenue from sale of food and traded goods are recognised when the performance obligations are satisfied i.e. when control of promised goods are transferred to the customer i.e. when the food or traded goods are delivered to the customer.

g

Discounts/ incentives:

The Group provides various types of incentives to consumers to promote the transactions on our platform. Since the Group identified the transacting consumers as one of our customers for delivery services when the Group is responsible for the delivery services, the incentives offered to transacting consumers are considered as payment to customers and recorded as reduction of revenue on a transaction by transaction basis. The amount of incentive in excess of the delivery fee collected from the transacting consumers is recorded as Advertising and marketing expenses.

When incentives are provided to transacting consumers where the Group is not responsible for delivery, the transacting consumers are not considered customers of the Group, and such incentives are recorded as Advertising and marketing expenses.

h

Contract balances

Trade receivables

A receivable is recognised if an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in section 2.13 b for initial recognition and subsequent measurement of financial assets.

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before the Group transfers the related goods or services. Contract liabilities are recognised as revenue when the Group performs under the contract (i.e., transfers control of the related goods or services to the customer).

i.

Other income:

Profit on sale of mutual funds and fair value impact on mark to mark contracts are recognised on transaction completion and or on reporting date as applicable.

Interest income is recognised using the effective interest method or time-proportion method, based on rates implicit in the transaction.

Dividend income is recognized when the Group's right to receive Dividend is established.

2.7

Property, plant and equipment

Plant and equipment is 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 plant and equipment to its working condition for the intended use and cost of replacing part of the plant and equipment.

When significant parts of plant and equipment are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in Consolidated Statement of Profit or Loss as incurred. The present value of the expected cost for the decommissioning of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Gains or losses arising from derecognition of the assets are measured as the difference between the net disposal proceeds and the carrying amounts of the assets and are recognized in the Consolidated Statement of Profit and Loss when the assets are derecognized.

Capital work in progress:

Amount paid towards the acquisition of property, plant and equipment outstanding as of each reporting date and the cost of property, plant and equipment not ready for intended use before such date are disclosed under capital work-in-progress. The capital work- in-progress is carried at cost, comprising direct cost, related incidental expenses and attributable interest. No depreciation is charged on the capital work in progress until the asset is ready for the intended use.

2.8

Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination are measured at fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in standalone statement of profit and loss in the period in which the expenditure is incurred.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the standalone statement of profit and loss when the asset is derecognised.

2.9

Depreciation and amortisation

Depreciation on property, plant and equipment and amortisation on intangible assets with finite useful lives is calculated on a straight-line basis over the useful lives of the assets estimated by the management.

The Group has used the following useful lives to provide depreciation on plant and equipment and amortisation of intangible assets:

Asset category	Useful lives estimated by the management
Plant and equipment*	5
Office equipment	5
Computer equipment	3
Furniture and fixtures*	5
Leasehold improvements	Lower of lease term or useful life
Computer software	5
Non-compete asset	3
Other intangible assets	1 to 3

* Based on an internal technical evaluation, management believes that the useful lives in the table above are realistic and reflect fair approximation of the period over which the assets are likely to be used. Hence, the useful lives for these assets is different from the useful lives as prescribed under part C of Schedule II of The Companies Act 2013.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at the end of each reporting period and adjusted prospectively, if appropriate.

Intangible assets with finite lives are assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are adjusted prospectively.

2.10

Impairment

Impairment of Financial Assets

The Group assesses at the end of each reporting period whether a financial asset or a group of financial assets is impaired. Ind AS 109 ('Financial instruments') requires expected credit losses to be measured through a loss allowance. The Group recognises lifetime expected losses for all contract assets and/or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount equal to the lifetime expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

Impairment of non-financial assets:

Non-financial assets including property, plant and equipment and intangible assets with finite life and intangible assets under development are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the CGU to which the asset belongs.

If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the Consolidated Statement of Profit and Loss. For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Group estimates the asset's or CGU's recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the Consolidated Statement of Profit and Loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication

that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in Consolidated statement of profit and loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

2.11

Leases

Group as a lessee

The Group's lease assets primarily consist of leases for buildings. The Group assesses whether a contract contains a lease at the inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Group assesses whether: (i) the contract involves the use of an identified asset (ii) the Group has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Group has the right to direct the use of the asset.

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognises lease liabilities representing obligations to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term or the estimated useful lives of the assets whichever is earlier.

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 2.10, Impairment of non-financial assets.

ii) Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Group uses its incremental borrowing rate at the lease commencement date as the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset. The Group's lease liabilities are included in financial liabilities.

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

The Group applies the short-term lease exemption (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of assets that are considered to be low value. Lease payments on short term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Group as a lessor

Leases in which the Group does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the lease terms and is included in revenue in the Consolidated Statement of Profit or Loss due to its operating nature. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

2.12

Investments in associate

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

The Group's investments in its associate is accounted for using the equity method. Under the equity method, the investment in an associate is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the

associate since the acquisition date. Goodwill relating to the associate is included in the carrying amount of the investment and is not tested for impairment individually.

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

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Consolidated Statement of Profit and Loss.

2.13

Financial instruments

Financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets and liabilities are recognised when the Group becomes a party to the contract that gives rise to financial assets and liabilities. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

A . Cash and cash equivalents

The Group considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

B. Financial assets

Financial assets are recognised when the Group becomes a party to the contractual provisions of the instrument.

Initial recognition and measurement

On initial recognition, a financial asset is recognised at fair value. In case of Financial assets which are recognised at fair value through profit and loss (FVTPL), its transaction cost is recognised in the statement of profit and loss. In other cases, the transaction cost is attributed to the acquisition value of the financial asset.

Financial assets are subsequent classified and measured at:

- Amortised cost
- Fair value through profit and loss (FVTPL)
- Fair value through other comprehensive income (FVOCI)

Financial assets are not reclassified subsequent to their recognition, except during the period the group changes its business model for managing financial assets.

Financial assets at amortised cost (debt instruments)

The financial asset is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Financial assets at FVTPL (Debt instrument)

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

In addition, the Group may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.

Financial assets at FVOCI (Debt instrument)

A debt instrument is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

- a) The asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and
- b) Contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a Group of similar financial assets) is primarily derecognised (i.e. removed from the balance sheet) when:

- The rights to receive cash flows from the asset have expired, or
- The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full

without material delay to a third party under a 'pass-through' arrangement; and either

(a) the Group has transferred substantially all the risks and rewards of the asset, or

(b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognise the transferred asset to the extent of the Group's continuing involvement. In that case, the Group also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

C. Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss or at amortised cost (loans and borrowings, payables), as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Group's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognised in OCI. These gains/ loss are not subsequently transferred to Profit and Loss. However, the Group may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss. The Group has not designated any financial liability as at fair value through profit and loss.

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

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

D. Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

2.14

Fair value measurement

In determining the fair value of its financial instruments, the Group uses following hierarchy and assumptions that are based on market conditions and risks existing at each reporting date.

All assets and liabilities for which fair value is measured or disclosed in the Consolidated Financial Information are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the Consolidated Financial Information on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

2.15

Inventories

Inventory is stated at the lower of cost and net realisable value. Cost of inventories comprise of all cost of purchase and other cost incurred in bringing the inventories to their present location and condition. Cost is determined using weighted average method. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

2.16

Borrowing cost

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

2.17

Share issue expenses

Share issue expenses eligible to be capitalised are adjusted with securities premium.

2.18

Foreign currency:

Transactions in foreign currencies are initially recorded by the respective entities of the Group at their respective functional currency spot rates, at the date the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date. Exchange differences arising on settlement or translation of monetary items are recognised as income or expenses in the period in which they arise.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions.

2.19

Share based payments

The Group measures compensation cost relating to employee stock options plans using the fair valuation method in accordance with Ind AS 102, Share-Based Payment. Compensation expense is amortized over the vesting period as per graded vesting method. The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model. That cost is recognised, together with a corresponding increase in employee stock options reserves in other equity, over the period in which the performance and/or service conditions are fulfilled in employee benefits expense. The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Group's best estimate of the number of equity instruments that will ultimately vest.

When an award is cancelled by the Group or by the counterparty, any remaining element of the fair value of the award is expensed immediately through the Statement of Profit and Loss.

The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

2.20

Employee benefits

Employee benefits consists of Salaries, wages, bonus, contribution to provident and other funds, share bases payment expense and staff welfare expense.

Defined contribution plans

The Group's contributions to defined contribution plans (provident fund) are recognized in Consolidated Statement of Profit and Loss when the employee renders related service.

Defined benefit plans

Gratuity, which is a defined benefit plan, is accrued based on an independent actuarial valuation, which is carried out based on project unit credit method as at the balance sheet date. The Group recognizes the net obligation of a defined benefit plan in its Consolidated Balance Sheet as liability. Actuarial gains and losses through re-measurements of the net defined benefit liability/ (asset) are recognized in other comprehensive income. In accordance with Ind AS, re-measurement gains and losses on defined benefit plans recognised in OCI are not to be subsequently reclassified to the Consolidated Statement of Profit and Loss. As required under Ind AS compliant Schedule III, the Group transfers it immediately to "surplus/(deficit) in the statement of profit and loss under other equity.

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Group recognises the following changes in the net defined benefit obligation as an expense in the Consolidated Statement of Profit and Loss:

- Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and
- Net interest expense or income

Short-term employee benefits

Short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. Compensated absences, which are expected to be utilised within the next 12 months, are treated as short-term employee benefits. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

Long-term employee benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employees render the related services are treated as long-term employee benefits for measurement purpose. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year end, less the fair value of the plan assets out of which the obligations are expected to be settled. Actuarial gains/losses are immediately taken to the Consolidated Statement of Profit and Loss and are not deferred.

The Group presents the entire compensated absences balance as a current liability in the Consolidated Financial Information, since it does not have an unconditional right to defer its settlement for twelve months after the reporting date.

2.21

Taxes on income

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred tax are recognised in the Consolidated Statement of Profit and Loss, except when they relate to items that are recognised in other comprehensive income or directly in other equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity, respectively.

Current income tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for that period. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted as at the balance sheet date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in OCI or in equity).

Deferred income tax

Deferred income tax is recognised using the balance sheet approach, deferred tax is recognized on temporary differences at the balance sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

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

The carrying amount of deferred income tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

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

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax for the year. The deferred tax asset is recognised for MAT credit available only to the extent that it is probable that the concerned company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset, it is created by way of credit to the statement of profit and loss and shown as part of deferred tax asset. The company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent that it is no longer probable that it will pay normal tax during the specified period.

2.22

Provision (other than employee benefits) and contingent liabilities

A provision is recognized when Group has a present obligation (legal or constructive) as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made of the amount of the obligation. If the effect of time value of money is material, provision is discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Provisions for onerous contracts, i.e. contracts where the expected unavoidable costs of meeting obligations under a contract exceed the economic benefits expected to be received, are recognized when it is probable that an outflow of resources embodying economic benefits will be required to settle a present obligation as a result of an obligating event, based on a reliable estimate of such obligation.

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

2.23

Earnings/(loss) per share

Basic earnings/(loss) per share is computed by dividing the profit/(loss) after tax attributable to the equity holders of the Group by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit/(loss) after tax as adjusted for dividend, interest (net of any attributable taxes) other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share or increase the net loss per share. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. Dilutive potential equity shares are determined independently for each period presented. The Group did not have any potentially dilutive securities in any of the years presented.

2.24

Segment reporting

Operating segment are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Chief Executive Officer has been identified as the chief decision maker.

The Group identifies primary segments based on the dominant source, nature of risks and returns and the internal organization and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the chief decision maker in deciding how to allocate resources and in assessing performance, the analysis of geographical segments is based on the areas in which major operating divisions of the Group operate.

The accounting policies adopted for segment reporting are in line with the accounting policies of the Group. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to the segments on the basis of their relationship to the operating activities of the segment.

Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors.

Revenue, expenses, assets and liabilities which relate to the Group as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities".

2.25

Consolidated statement of cash flow

Cash flows are reported using the indirect method, whereby profit/(loss) for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group are segregated.

For the purpose of Consolidated Statement of Cash Flows, cash and cash equivalents comprise the total of current portion of cash and cash equivalents as disclosed in cash and cash equivalent schedule.

2.26

Recent accounting pronouncements

The Ministry of Corporate Affairs (MCA) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, applicable from April 1st, 2022, below are the amendments which are relevant to the Group. Based on preliminary assessment, the Group does not expect these amendments to have any significant impact on its Consolidated Financial Statements. The Group has not early adopted any other standard or amendment that has been issued but is not yet effective.

(i) Ind AS 16 - Property Plant and equipment: The amendment clarifies that excess of net sale proceeds of items produced over the cost of testing, if any, shall not be recognized in the profit or loss but deducted from the directly attributable costs considered as part of cost of an item of property, plant, and equipment.

(ii) Ind AS 37 - Provisions, Contingent Liabilities and Contingent Assets: The amendment specifies that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts (an example would be the allocation of the depreciation charge for an item of property, plant and equipment used in fulfilling the contract).

(iii) Ind AS 103 - Business combination: The amendment states that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Framework for the Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards issued by the Institute of Chartered Accountants of India at the acquisition date. Therefore, the acquirer does not recognise those costs as part of applying the acquisition method. Instead, the acquirer recognises those costs in its post-combination financial statements in accordance with other Ind AS.

(iv) Ind AS 109 - Financial Instruments: The amendment clarifies which fees an entity includes when it applies the '10 percent' test of Ind AS 109 in assessing whether to derecognise a financial liability.

(v) Ind AS 116 - Leases : The amendment removes the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential confusion regarding the treatment of lease incentives that might arise because of how lease incentives were described in that illustration.

2.27

Impact of COVID -19 (Pandemic)

The Group has taken into account all the possible impacts of COVID-19 in preparation of this consolidated financial statements, including but not limited to its assessment of, liquidity and going concern assumption, recoverable values of its financial and non-financial assets, impact on revenue recognition, impact on leases etc.

The Group has carried out this assessment based on available internal and external sources of information upto the date of approval of these consolidated financial statements and believes that the impact of COVID-19 except to the impact already considered in the consolidated

financial statements is not material to these consolidated financial statements and expects to recover the carrying amounts of its assets as at Mar 31, 2022. The impact of COVID-19 on the consolidated financial statements may differ from that estimated as at the date of approval of these consolidated financial statements owing to the nature and duration of COVID-19.

Capital Management

For the purpose of Group's capital management, capital includes subscribed capital (equity and preference), securities premium and all other equity reserves attributable to the owners of the Group. The Primary objective of the Group's capital management is to safeguard the Group's ability to continue as a going concern in order to finance the sustained growth in the business and to protect the shareholders value.

The Group is predominantly equity financed, which is evident from the capital structure below. The Group determines the capital requirement based on annual operating plans and long-term and other strategic investment plans. The funding requirements are met through equity and operating cash flows generated. The Group is not subject to any externally imposed capital requirements.

The capital structure and key performance indicators of the Group as at year end is as follows:

Particulars	As at March 31, 2021	(Rs. in Million)	
		As at March 31, 2022	As at March 31, 2021
I	Debt to equity position:		
A	Total equity attributable to the shareholders of the Group	1,22,669	17,374
B	Borrowings:		
	Non-current borrowings	-	665
	Short term borrowings	-	253
	Total borrowings	-	918
C	Total capital (A+B)	1,22,669	18,292
D	Debt to equity ratio (%) (B/A)	0%	5%
E	Total borrowings as a % of total capital (B/C)	0%	5%
	Total equity		

F	as a % of total capital (A/C)	100%	95%
II	Cash position:		
	Cash and cash equivalents	10,961	5,225
	Other balances with banks	77	1,800
	Investment in money market instruments	1,03,106	9,077
		1,14,144	16,102

Compliance with FDI regulation:

The Group is not owned and is not controlled by resident Indian citizens. The Group has received foreign direct investment ("FDI") up to ~85% of its paid-up share capital and resident Indian citizens do not have the ability to appoint and remove the majority of the Group's board of directors. Accordingly, the Group is required to comply with regulations applicable to Foreign Direct Investments.

FDI is governed by (collectively, "Exchange Control Regulations") (a) the Foreign Exchange Management Act, 1999 (including the

rules and regulations made thereunder) (“FEMA”), (b) Foreign Exchange Management (Non-debt Instruments) Rules, 2019 (Notification No. S.O. 3732(E) dated October 17, 2019) as amended from time to time (“NDI Rules”), and (c) the consolidated FDI policy effective from August 28, 2017 and issued by the Department of Industrial Policy and Promotion, Ministry of Commerce and Industry (“DIPP”), as amended and restated from time to time including

through various 'Press Notes' ("FDI Policy").

The Group has evaluated the guidance above and has obtained a legal opinion from the external legal counsel to conclude that the Company conducts its businesses under various categories namely 'sale of services through e-commerce' and 'sale of goods through e-commerce' amongst others. Accordingly the conditions enumerated in Press Note No. 2 (2018 Series) dated December 26, 2018 ("PN2") read with Notification No. FEMA. 20(R) (6)/2019-RB dated January 31, 2019 and Press Note No. 3 (2016 Series) dated March 29, 2016 ("PN3") are not applicable to the Company whilst undertaking business under the 'sale of services through e-commerce' category. Accordingly, the Company has not determined any possible exposure on account of compliance with conditions enumerated under PN2 and PN3. In relation to the business activities relating to 'sale of goods through e-commerce', the Company duly complies with the conditions set forth under the FDI Policy including PN2.

Additional information pursuant to para 2 of general instructions for the preparation of consolidated financial statements:

Year ended March 31, 2022

Name of the entity	Net assets		Share in profit and loss		Share in total comprehensive income	
	Rs. in Millions	%	Rs. in Millions	%	Rs. in Millions	%
Parent						
Bundl Technologies Private Limited	1,36,470	111%	-28,424	78%	-28,455	78%
Indian subsidiary						
Scootsy Logistics Private Limited	-3,200	-3%	-2,954	8%	-2,954	8%
Indian subsidiary						
Supr Infotech Solutions Private Limited	-10,601	-9%	-4,911	14%	-4,903	14%
Indian associate						
Maverix Platforms Private Limited	-	0%	-	0%	-	0%
Total	1,22,669	100%	-36,289	100%	-36,312	100%

Year ended March 31, 2021

Name of the entity	Net assets	Share in profit and loss	Share in total comprehensive income
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	Rs. in Millions	Rs. in %	Rs. in Millions	Rs. in %	Rs. in Millions	Rs. in %
Parent						
Bundl Technologies Private Limited	23,142	133%	-13,194	82%	-13,171	82%
Indian subsidiary						
Scootsy Logistics Private Limited	-246	-1%	-55	0%	-55	0%
Indian subsidiary						
Supr Infotech Solutions Private Limited	-5,698	-33%	-2,867	18%	-2,868	18%
Indian associate						
Maverix Platforms Private Limited	176	1%	-53	0%	-53	0%
Total	17,374	100%	-16,169	100%	-16,147	100%

Impairment of goodwill and other intangible assets

As on March 31, 2022, the Group had assessed the carrying value of the investment in the subsidiary (Suprdaily) considering its restructuring plan to suspend operations in 5 out of 6 cities with effect from May 2022.

Management performed an assessment of the recoverable amount of the CGU based on the future operational plan and projected cashflows and based on the assessment the entire investment as at March 31, 2022 has been impaired in the standalone financial statements of the holding company.

The recoverable amount of the cash-generating unit (CGU) has been determined based on the value in use. Value in use has been determined based on future cash flows, after considering current economic conditions and trends, estimated future operating results, growth rates, and anticipated future economic conditions.

As at March 31, 2022, the estimated cash flows for a period of 5 years were developed using internal forecasts, and a pre-tax discount rate of 24.5%.

The Group had identified and recognised Goodwill and other intangible assets as a part of business acquisition of suprdaily during FY 2019-20, As at March 31, 2022, the Group has assessed the

carrying value of
these assets for
impairment and
accordingly
impaired the entire
carrying value of
Goodwill and other
intangible assets of

Suprdaily as at
March 31, 2022.
(Refer note 29)

Acquisition of
Shandaar
Foods Private
Limited

On 2 November 2021, the Group has purchased Shandaar Foods Private Limited ("SFPL") as a going concern on a slump sale, for a total consideration of INR 221 Million. SFPL is engaged in manufacturing of food products and operates several centralized cloud kitchens across Hyderabad and Bengaluru. The investment was carried out through a business transfer agreement and the entire consideration was paid during November 2021. Refer below for the purchase price allocation on the date of acquisition. The pro-forma effects of this acquisition on the Group's financial statements are not material.

The purchase price has been allocated based on the Management's estimates and independent appraisal of fair value as follows:

Balances

Particulars	recognised on
acquisition	
Assets acquired	
Property, Plant and Equipment	4
Trade receivables	2
Inventories	1
Total assets acquired	7
Liabilities Assumed	
Trade Payables	-33
Total Liabilities	-33
Identifiable net assets at fair value	-26
Fair value of intangible assets identified	
Trademark	85
Non-Compete	14
Developed Technology	38
Total identifiable net assets at fair value	111
Goodwill arising on acquisition	109
Total purchase consideration	220

Other notes

(i) Subsequent to the year end, the Company subscribed for 1,99,948 Series D CCPS shares of Roppen Transportation Services Private Limited ('RTSPL') with a face value of Rs. 10 each, for a consideration of Rs. 9,505 million, which has been fully paid. RTSPL is engaged in providing services as an on-demand technology-based transportation aggregator for two-wheelers and three-wheeler vehicles and operates through the mobile application 'Rapido'.

(ii) On May 12, 2022, the Company had entered into a definitive agreement with Times Internet Limited to acquire restaurant tech and dining out platform 'Dineout', as a going concern on a slump exchange basis, in exchange of 18,011,135 equity shares of the Company issued in accordance with terms of the definitive agreement.

(iii) The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on

November 13, 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company will assess the impact and its evaluation once the subject rules are notified and will give appropriate impact in its financial statements in the period in which the Code becomes effective and the related rules to determine the financial impact are published.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (3) [See below]	R e f e r t o significant accounting policies
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	NA	
Description of nature of necessary adjustments to provide comparative information	NA	
Disclosure of significant accounting policies [TextBlock]	Textual information (4) [See below]	NA

Textual information (3)

Statement of Ind AS compliance [Text Block]

The Consolidated Financial Statements of the Group comprises of the Consolidated Statement of Assets and Liabilities as at March 31, 2022 and March 31, 2021 and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the years ended March 31, 2022 and March 31, 2021, Notes to the Consolidated Financial Statements as at and for the years ended March 31, 2022 and March 31, 2021 (together referred to as 'Consolidated Financial Statements').

These Consolidated financial statements have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time, under the historical cost convention on the accrual basis, except for certain financial instruments, defined benefit plans and share based payments which are measured at fair value or amortised cost at the end of each reporting period, as explained further in the accounting policies below. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Consolidated financial statements are presented in Indian Rupee (Rs.) which is the functional currency of the Group and all the values are rounded off to the nearest Million (INR 000,000) except when otherwise indicated.

The Consolidated financial statements are approved and authorised for issue in accordance with a resolution of Board of Directors on November 07, 2022.

The significant accounting policies used in preparation of these Consolidated financial statements have been discussed in the respective notes.

Textual information (4)

Disclosure of significant accounting policies [Text Block]

Bundl Technologies Private Limited

Notes to the consolidated financial statements

1
Group overview

The Consolidated Financial Information comprise the financial information of Bundl Technologies Private Limited ("The Company" or "Swiggy"), its subsidiary companies i.e., Scootsy Logistics Private Limited ("Scootsy") & Supr Infotech Solutions Private Limited ("Supr") collectively hereinafter referred to as ("the Group") and its associate company i.e., Maverix Platforms Private Limited ("Maverix") for the years ended March 31, 2022 and March 31, 2021.

The Company was incorporated on December 26, 2013 as a private limited company, with its registered office situated at Bengaluru. The Group is principally engaged in facilitating the food orders and delivery through its own application platform, subscription services to enable logistics and supply chain in the food e-commerce market. Effective August 2020 the Group is merely a technology platform provider where delivery partners can provide their delivery services to restaurant partners and consumers through the Swiggy platform.

The Group is also in the business of preparing food in its own kitchen and selling through the aforesaid platform and delivers daily needs like milk, bread and other items on a pre-subscription model basis to B2C customers and delivery of household items including groceries, fruits and vegetables in the B2C and B2B segment.

Following companies have been considered in the preparation of the consolidated financial statements:

Name of the entity	Nature of relationship	Country of incorporation	Effective date	% of holding	
	of control		March 31, 2022	March 31, 2021	
Scootsy Logistics Private Limited	Wholly owned subsidiary	India	Aug 03, 2018	100%	100%
Supr Infotech Solutions Private Limited	Wholly owned subsidiary	India	Sep 27, 2019	100%	100%
Maverix Platforms Private Limited	Associate company	India	Feb 22, 2019 (Until Dec'21)	18.93%	18.93%

2
Significant accounting policies

2.1
Statement of compliance and basis of preparation

The Consolidated Financial Statements of the Group comprises of the Consolidated Statement of Assets and Liabilities as at March 31, 2022 and March 31, 2021 and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the years ended March 31, 2022 and March 31, 2021, Notes to the Consolidated Financial Statements as at and for the years ended March 31, 2022 and March 31, 2021 (together referred to as 'Consolidated Financial Statements').

These Consolidated financial statements have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time, under the historical cost convention on the accrual basis, except for certain financial instruments, defined benefit plans and share based payments which are measured at fair value or amortised cost at the end of each reporting period, as explained further in the accounting policies below. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Consolidated financial statements are presented in Indian Rupee (Rs.) which is the functional currency of the Group and all the values are rounded off to the nearest Million (INR 000,000) except when otherwise indicated.

The Consolidated financial statements are approved and authorised for issue in accordance with a resolution of Board of Directors on

November 07, 2022.

The significant accounting policies used in preparation of these Consolidated financial statements have been discussed in the respective notes.

2.2

Basis of consolidation

The Group consolidates the companies which it owns or controls. The Consolidated financial statements comprise the financial statements of the Company, its subsidiaries and share in profit and loss of associate, as detailed in note 1 above.

Control exists when the parent has the power over the entity, is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns by using its power over the entity. Power is demonstrated through existing rights that give the ability to direct relevant activities, those which significantly affects the entity's returns. Subsidiary is consolidated from the date of control commences until the date control ceases. Associate entity has been considered in the consolidated financial statement as per equity method of consolidation as per Ind AS 28 (refer note 2.12 for details on associate).

The financial statements of Group Companies are consolidated on line by line basis and intra-group balances and transactions including unrealised gain/ loss from such transactions are eliminated upon consolidation. These financial statements are prepared by applying uniform accounting policies in use at the Group.

The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the parent company, i.e., year ended on March 31.

2.3

Business combination and goodwill

The cost of an acquisition is measured at the fair value of the assets transferred, equity instruments issued and liabilities incurred or assumed at the date of acquisition, which is the date on which control is transferred to the Group. The cost of acquisition also includes the fair value of any contingent consideration. Identifiable assets acquired, liabilities and contingent liabilities assumed in a business combination are measured initially at their fair value on the date of acquisition.

Purchase consideration paid in excess of the fair value of net assets acquired is recognised as goodwill. Where the fair value of identifiable assets and liabilities exceed the cost of acquisition, after reassessing the fair values of the net assets and contingent liabilities, the excess is recognised as capital reserve.

Transaction costs that the Group incurs in connection with a business combination such as finder's fees, legal fees, due diligence fees and other professional and consulting fees are expensed as incurred.

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

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

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods. Where goodwill has been allocated to a cash-generating unit and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the gain or loss on disposal. Goodwill disposed in these circumstances is measured based on the relative values of the disposed operation and the portion of the cash-generating unit retained. Goodwill is tested for impairment annually as at March 31 and when circumstances indicate that the carrying value may be impaired.

Business combinations have been accounted for using the acquisition method under the provisions of Ind AS 103, Business Combinations .

2.4

Use of estimates, assumptions and judgements

The preparation of the Consolidated Financial Information in conformity with Ind AS requires the management to make estimates, judgements and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the Consolidated Financial Information and the reported amounts of revenues and expenses for the year reported. Actual results could differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods are affected.

Key source of estimation uncertainty as at the date of Consolidated Financial Information, which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is in respect of the following

a

Impairment of investment:

Impairment exists when the carrying value of an asset or cash generating unit (“CGU”) exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm’s length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a discounted cash flow (“DCF”) model, and involves use of significant estimates and assumptions including turnover, earning multiples, growth rates and net margins used to calculate projected future cash flows, risk adjusted discounted rate, future economic and market conditions.

b

Fair value measurement of financial instruments

When the fair value of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model. The policy has been further explained under note 2.13.

c

Defined benefit plans

The cost of the defined benefit gratuity plan and other post-employment benefits and the present value of the gratuity obligation is determined using actuarial valuation. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

The mortality rate is based on publicly available mortality tables. These mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates. The assumptions and models used for defined benefit plan are disclosed in note 32.

d

Share-based payments

Estimating fair value for share-based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the share option, volatility, dividend yield, forfeiture rate and making assumptions about them. The assumptions and models used for estimating fair value for share-based payment transactions are disclosed in note 33.

e

Useful lives of property, plant and equipment

The Group reviews the useful life of property, plant and equipment at the end of each reporting period. This reassessment may result in change in depreciation expense in future periods.

f

Taxes

Significant judgments are involved in determining the provision for income taxes and tax credits including the amount expected to be paid or refunded. The Group reviews the carrying amount of deferred tax assets at the end of each reporting period. The policy for the same has been explained under note 2.21.

g

Business combination

In accounting for business combinations, judgment is required whether Group has control over the entity acquired. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

- Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee)
- The ability to use its power over the investee to affect its returns.
- Exposure or rights to variable return from its involvement with the investee.

Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- The contractual arrangement with the other vote holders of the investee
- The Group’s voting rights and potential voting rights
- The size of the group’s holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders.
- Right arising from other contractual arrangements.

h

Leases

The Group evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgment. The Group uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate.

The Group determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the Group is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Group is reasonably certain not to exercise that option. In assessing whether the Group is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the Group to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Group revises the lease term if there is a change in the non-cancellable period of a lease.

The discount rate is generally based on the incremental borrowing rate to the lease being evaluated or for a portfolio of leases with similar characteristics.

i
Impairment of goodwill

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired.

The impairment indicators, the estimation of expected future cash flows and the determination of the fair value of CGU (including Goodwill) require the Management to make significant judgements, estimates and assumptions concerning the identification and validation of impairment indicators, fair value of assets, revenue growth rates and operating margins used to calculate projected future cash flows, relevant risk-adjusted discount rate, future economic and market conditions, etc.

j
Provisions and contingent liabilities

The Group estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting period and are adjusted to reflect the current best estimates. The Group uses significant judgement to disclose contingent liabilities. Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. Contingent assets are neither recognised nor disclosed in the Consolidated Financial Information.

2.5
Current and Non-current classification

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

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

An asset is treated as current when it is:

- > Expected to be realised or intended to be sold or consumed in normal operating cycle
- > Held primarily for the purpose of trading
- > Expected to be realised within twelve months after the reporting period, or
- > Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

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

The Group classifies all other liabilities as non-current.

2.6

Revenue recognition

The Group generates revenue mainly from providing online platform services to partner merchants (including restaurant merchants, grocery merchants and delivery partners), advertisement services, sale of food and traded goods, subscriptions and other platform services.

Revenue is recognised when control of goods and services is transferred to the customer upon the satisfaction of performance obligation under the contract at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those goods or services.

Where performance obligation is satisfied over time, Group recognizes revenue over the contract period. Where performance obligation is satisfied at a point in time, Group recognizes revenue when customer obtains control of promised goods and services in the contract.

Revenue is measured net of taxes.

a

Order facilitation fee:

Group generates income from partner merchants for facilitating food/grocery ordering and delivery services through its technology platform. Income generated from partner merchants, for use of its platform related services is recognised when the transaction is completed as per the terms of the arrangement with the respective partner merchants, being the point at which the Group has no remaining performance obligation.

The fulfilment of the order is the responsibility of partner merchants, accordingly, the gross order value is not recognised as revenue, only the order facilitation fee to which the Group is entitled is recognised as revenue.

b

Delivery income:

Group earned delivery income by providing food/grocery delivery services. Such income was recorded by the Group on gross basis, as fulfilment of the food/grocery delivery order was responsibility of the Group. Delivery fee was recognised as revenue at the point of order fulfilment.

Effective August 2020, the Group is merely a technology platform provider connecting delivery partners with the Restaurant partners and the consumers and generates income from Lead generation only.

c

Advertisement revenue:

Advertisement revenue is generated from the sponsored listing fees paid by partner merchants and brands. Advertisement revenue is recognized when a consumer engages with the sponsored listing based on the number of clicks. There are certain contracts, where, in addition to the clicks, the Group sells online advertisements which is usually run over a contracted period of time. Revenue is presented on a gross basis in the amount billed to partner merchants as the Group controls the advertisement space.

d

Onboarding fee:

Partner merchants pay one-time non-refundable fees to join the Group's network. These are recognised on receipt or over a period of time in accordance with terms of agreement entered into with such relevant partner.

e

Subscription fee:

Revenue from the subscription contracts is recognised over the subscription period on a systematic basis in accordance with the terms of agreement entered into with the customer.

f

Income from sale of food and traded goods:

Revenue from sale of food and traded goods are recognised when the performance obligations are satisfied i.e. when control of promised goods are transferred to the customer i.e. when the food or traded goods are delivered to the customer.

g

Discounts/ incentives:

The Group provides various types of incentives to consumers to promote the transactions on our platform. Since the Group identified the transacting consumers as one of our customers for delivery services when the Group is responsible for the delivery services, the incentives offered to transacting consumers are considered as payment to customers and recorded as reduction of revenue on a transaction by transaction basis. The amount of incentive in excess of the delivery fee collected from the transacting consumers is recorded as Advertising and marketing expenses.

When incentives are provided to transacting consumers where the Group is not responsible for delivery, the transacting consumers are not considered customers of the Group, and such incentives are recorded as Advertising and marketing expenses.

h

Contract balances

Trade receivables

A receivable is recognised if an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in section 2.13 b for initial recognition and subsequent measurement of financial assets.

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before the Group transfers the related goods or services. Contract liabilities are recognised as revenue when the Group performs under the contract (i.e., transfers control of the related goods or services to the customer).

i.

Other income:

Profit on sale of mutual funds and fair value impact on mark to mark contracts are recognised on transaction completion and or on reporting date as applicable.

Interest income is recognised using the effective interest method or time-proportion method, based on rates implicit in the transaction.

Dividend income is recognized when the Group's right to receive Dividend is established.

2.7

Property, plant and equipment

Plant and equipment is 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 plant and equipment to its working condition for the intended use and cost of replacing part of the plant and equipment.

When significant parts of plant and equipment are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in Consolidated Statement of Profit or Loss as incurred. The present value of the expected cost for the decommissioning of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Gains or losses arising from derecognition of the assets are measured as the difference between the net disposal proceeds and the carrying amounts of the assets and are recognized in the Consolidated Statement of Profit and Loss when the assets are derecognized.

Capital work in progress:

Amount paid towards the acquisition of property, plant and equipment outstanding as of each reporting date and the cost of property, plant and equipment not ready for intended use before such date are disclosed under capital work-in-progress. The capital work- in-progress is carried at cost, comprising direct cost, related incidental expenses and attributable interest. No depreciation is charged on the capital work in progress until the asset is ready for the intended use.

2.8

Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination are measured at fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in standalone statement of profit and loss in the period in which the expenditure is incurred.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the standalone statement of profit and loss when the asset is derecognised.

2.9

Depreciation and amortisation

Depreciation on property, plant and equipment and amortisation on intangible assets with finite useful lives is calculated on a straight-line basis over the useful lives of the assets estimated by the management.

The Group has used the following useful lives to provide depreciation on plant and equipment and amortisation of intangible assets:

Asset category	Useful lives estimated by the management
Plant and equipment*	5
Office equipment	5
Computer equipment	3
Furniture and fixtures*	5
Leasehold improvements	Lower of lease term or useful life
Computer software	5
Non-compete asset	3
Other intangible assets	1 to 3

* Based on an internal technical evaluation, management believes that the useful lives in the table above are realistic and reflect fair approximation of the period over which the assets are likely to be used. Hence, the useful lives for these assets is different from the useful lives as prescribed under part C of Schedule II of The Companies Act 2013.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at the end of each reporting period and adjusted prospectively, if appropriate.

Intangible assets with finite lives are assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are adjusted prospectively.

2.10

Impairment

Impairment of Financial Assets

The Group assesses at the end of each reporting period whether a financial asset or a group of financial assets is impaired. Ind AS 109 ('Financial instruments') requires expected credit losses to be measured through a loss allowance. The Group recognises lifetime expected losses for all contract assets and/or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount equal to the lifetime expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

Impairment of non-financial assets:

Non-financial assets including property, plant and equipment and intangible assets with finite life and intangible assets under development are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the CGU to which the asset belongs.

If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the Consolidated Statement of Profit and Loss. For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Group estimates the asset's or CGU's recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the Consolidated Statement of Profit and Loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication

that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in Consolidated statement of profit and loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

2.11

Leases

Group as a lessee

The Group's lease assets primarily consist of leases for buildings. The Group assesses whether a contract contains a lease at the inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Group assesses whether: (i) the contract involves the use of an identified asset (ii) the Group has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Group has the right to direct the use of the asset.

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognises lease liabilities representing obligations to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term or the estimated useful lives of the assets whichever is earlier.

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 2.10, Impairment of non-financial assets.

ii) Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Group uses its incremental borrowing rate at the lease commencement date as the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset. The Group's lease liabilities are included in financial liabilities.

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

The Group applies the short-term lease exemption (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of assets that are considered to be low value. Lease payments on short term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Group as a lessor

Leases in which the Group does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the lease terms and is included in revenue in the Consolidated Statement of Profit or Loss due to its operating nature. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

2.12

Investments in associate

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

The Group's investments in its associate is accounted for using the equity method. Under the equity method, the investment in an associate is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the

associate since the acquisition date. Goodwill relating to the associate is included in the carrying amount of the investment and is not tested for impairment individually.

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

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Consolidated Statement of Profit and Loss.

2.13

Financial instruments

Financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets and liabilities are recognised when the Group becomes a party to the contract that gives rise to financial assets and liabilities. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

A . Cash and cash equivalents

The Group considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

B. Financial assets

Financial assets are recognised when the Group becomes a party to the contractual provisions of the instrument.

Initial recognition and measurement

On initial recognition, a financial asset is recognised at fair value. In case of Financial assets which are recognised at fair value through profit and loss (FVTPL), its transaction cost is recognised in the statement of profit and loss. In other cases, the transaction cost is attributed to the acquisition value of the financial asset.

Financial assets are subsequent classified and measured at:

- Amortised cost
- Fair value through profit and loss (FVTPL)
- Fair value through other comprehensive income (FVOCI)

Financial assets are not reclassified subsequent to their recognition, except during the period the group changes its business model for managing financial assets.

Financial assets at amortised cost (debt instruments)

The financial asset is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Financial assets at FVTPL (Debt instrument)

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

In addition, the Group may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.

Financial assets at FVOCI (Debt instrument)

A debt instrument is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

- a) The asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and
- b) Contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a Group of similar financial assets) is primarily derecognised (i.e. removed from the balance sheet) when:

- The rights to receive cash flows from the asset have expired, or
- The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full

without material delay to a third party under a 'pass-through' arrangement; and either

(a) the Group has transferred substantially all the risks and rewards of the asset, or

(b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognise the transferred asset to the extent of the Group's continuing involvement. In that case, the Group also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

C. Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss or at amortised cost (loans and borrowings, payables), as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Group's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognised in OCI. These gains/ loss are not subsequently transferred to Profit and Loss. However, the Group may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss. The Group has not designated any financial liability as at fair value through profit and loss.

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

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

D. Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

2.14

Fair value measurement

In determining the fair value of its financial instruments, the Group uses following hierarchy and assumptions that are based on market conditions and risks existing at each reporting date.

All assets and liabilities for which fair value is measured or disclosed in the Consolidated Financial Information are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the Consolidated Financial Information on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

2.15

Inventories

Inventory is stated at the lower of cost and net realisable value. Cost of inventories comprise of all cost of purchase and other cost incurred in bringing the inventories to their present location and condition. Cost is determined using weighted average method. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

2.16

Borrowing cost

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

2.17

Share issue expenses

Share issue expenses eligible to be capitalised are adjusted with securities premium.

2.18

Foreign currency:

Transactions in foreign currencies are initially recorded by the respective entities of the Group at their respective functional currency spot rates, at the date the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date. Exchange differences arising on settlement or translation of monetary items are recognised as income or expenses in the period in which they arise.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions.

2.19

Share based payments

The Group measures compensation cost relating to employee stock options plans using the fair valuation method in accordance with Ind AS 102, Share-Based Payment. Compensation expense is amortized over the vesting period as per graded vesting method. The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model. That cost is recognised, together with a corresponding increase in employee stock options reserves in other equity, over the period in which the performance and/or service conditions are fulfilled in employee benefits expense. The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Group's best estimate of the number of equity instruments that will ultimately vest.

When an award is cancelled by the Group or by the counterparty, any remaining element of the fair value of the award is expensed immediately through the Statement of Profit and Loss.

The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

2.20

Employee benefits

Employee benefits consists of Salaries, wages, bonus, contribution to provident and other funds, share bases payment expense and staff welfare expense.

Defined contribution plans

The Group's contributions to defined contribution plans (provident fund) are recognized in Consolidated Statement of Profit and Loss when the employee renders related service.

Defined benefit plans

Gratuity, which is a defined benefit plan, is accrued based on an independent actuarial valuation, which is carried out based on project unit credit method as at the balance sheet date. The Group recognizes the net obligation of a defined benefit plan in its Consolidated Balance Sheet as liability. Actuarial gains and losses through re-measurements of the net defined benefit liability/ (asset) are recognized in other comprehensive income. In accordance with Ind AS, re-measurement gains and losses on defined benefit plans recognised in OCI are not to be subsequently reclassified to the Consolidated Statement of Profit and Loss. As required under Ind AS compliant Schedule III, the Group transfers it immediately to "surplus/(deficit) in the statement of profit and loss under other equity.

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Group recognises the following changes in the net defined benefit obligation as an expense in the Consolidated Statement of Profit and Loss:

- Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and
- Net interest expense or income

Short-term employee benefits

Short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. Compensated absences, which are expected to be utilised within the next 12 months, are treated as short-term employee benefits. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

Long-term employee benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employees render the related services are treated as long-term employee benefits for measurement purpose. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year end, less the fair value of the plan assets out of which the obligations are expected to be settled. Actuarial gains/losses are immediately taken to the Consolidated Statement of Profit and Loss and are not deferred.

The Group presents the entire compensated absences balance as a current liability in the Consolidated Financial Information, since it does not have an unconditional right to defer its settlement for twelve months after the reporting date.

2.21

Taxes on income

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred tax are recognised in the Consolidated Statement of Profit and Loss, except when they relate to items that are recognised in other comprehensive income or directly in other equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity, respectively.

Current income tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for that period. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted as at the balance sheet date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in OCI or in equity).

Deferred income tax

Deferred income tax is recognised using the balance sheet approach, deferred tax is recognized on temporary differences at the balance sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

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

The carrying amount of deferred income tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

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

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax for the year. The deferred tax asset is recognised for MAT credit available only to the extent that it is probable that the concerned company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset, it is created by way of credit to the statement of profit and loss and shown as part of deferred tax asset. The company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent that it is no longer probable that it will pay normal tax during the specified period.

2.22

Provision (other than employee benefits) and contingent liabilities

A provision is recognized when Group has a present obligation (legal or constructive) as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made of the amount of the obligation. If the effect of time value of money is material, provision is discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Provisions for onerous contracts, i.e. contracts where the expected unavoidable costs of meeting obligations under a contract exceed the economic benefits expected to be received, are recognized when it is probable that an outflow of resources embodying economic benefits will be required to settle a present obligation as a result of an obligating event, based on a reliable estimate of such obligation.

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

2.23

Earnings/(loss) per share

Basic earnings/(loss) per share is computed by dividing the profit/(loss) after tax attributable to the equity holders of the Group by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit/(loss) after tax as adjusted for dividend, interest (net of any attributable taxes) other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share or increase the net loss per share. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. Dilutive potential equity shares are determined independently for each period presented. The Group did not have any potentially dilutive securities in any of the years presented.

2.24

Segment reporting

Operating segment are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Chief Executive Officer has been identified as the chief decision maker.

The Group identifies primary segments based on the dominant source, nature of risks and returns and the internal organization and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the chief decision maker in deciding how to allocate resources and in assessing performance, the analysis of geographical segments is based on the areas in which major operating divisions of the Group operate.

The accounting policies adopted for segment reporting are in line with the accounting policies of the Group. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to the segments on the basis of their relationship to the operating activities of the segment.

Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors.

Revenue, expenses, assets and liabilities which relate to the Group as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities".

2.25

Consolidated statement of cash flow

Cash flows are reported using the indirect method, whereby profit/(loss) for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group are segregated.

For the purpose of Consolidated Statement of Cash Flows, cash and cash equivalents comprise the total of current portion of cash and cash equivalents as disclosed in cash and cash equivalent schedule.

2.26

Recent accounting pronouncements

The Ministry of Corporate Affairs (MCA) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, applicable from April 1st, 2022, below are the amendments which are relevant to the Group. Based on preliminary assessment, the Group does not expect these amendments to have any significant impact on its Consolidated Financial Statements. The Group has not early adopted any other standard or amendment that has been issued but is not yet effective.

(i) Ind AS 16 - Property Plant and equipment: The amendment clarifies that excess of net sale proceeds of items produced over the cost of testing, if any, shall not be recognized in the profit or loss but deducted from the directly attributable costs considered as part of cost of an item of property, plant, and equipment.

(ii) Ind AS 37 - Provisions, Contingent Liabilities and Contingent Assets: The amendment specifies that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts (an example would be the allocation of the depreciation charge for an item of property, plant and equipment used in fulfilling the contract).

(iii) Ind AS 103 - Business combination: The amendment states that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Framework for the Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards issued by the Institute of Chartered Accountants of India at the acquisition date. Therefore, the acquirer does not recognise those costs as part of applying the acquisition method. Instead, the acquirer recognises those costs in its post-combination financial statements in accordance with other Ind AS.

(iv) Ind AS 109 - Financial Instruments: The amendment clarifies which fees an entity includes when it applies the '10 percent' test of Ind AS 109 in assessing whether to derecognise a financial liability.

(v) Ind AS 116 - Leases : The amendment removes the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential confusion regarding the treatment of lease incentives that might arise because of how lease incentives were described in that illustration.

2.27

Impact of COVID -19 (Pandemic)

The Group has taken into account all the possible impacts of COVID-19 in preparation of this consolidated financial statements, including but not limited to its assessment of, liquidity and going concern assumption, recoverable values of its financial and non-financial assets, impact on revenue recognition, impact on leases etc.

The Group has carried out this assessment based on available internal and external sources of information upto the date of approval of these consolidated financial statements and believes that the impact of COVID-19 except to the impact already considered in the consolidated

financial statements is not material to these consolidated financial statements and expects to recover the carrying amounts of its assets as at Mar 31, 2022. The impact of COVID-19 on the consolidated financial statements may differ from that estimated as at the date of approval of these consolidated financial statements owing to the nature and duration of COVID-19.

Capital Management

For the purpose of Group's capital management, capital includes subscribed capital (equity and preference), securities premium and all other equity reserves attributable to the owners of the Group. The Primary objective of the Group's capital management is to safeguard the Group's ability to continue as a going concern in order to finance the sustained growth in the business and to protect the shareholders value.

The Group is predominantly equity financed, which is evident from the capital structure below. The Group determines the capital requirement based on annual operating plans and long-term and other strategic investment plans. The funding requirements are met through equity and operating cash flows generated. The Group is not subject to any externally imposed capital requirements.

The capital structure and key performance indicators of the Group as at year end is as follows:

Particulars	As at	(Rs. in Million)	
		As at	As at
March 31, 2022	March 31, 2021		
I	Debt to equity position:		
A	Total equity attributable to the shareholders of the Group	1,22,669	17,374
B	Borrowings:		
	Non-current borrowings	-	665
	Short term borrowings	-	253
	Total borrowings	-	918
C	Total capital (A+B)	1,22,669	18,292
D	Debt to equity ratio (%) (B/A)	0%	5%
E	Total borrowings as a % of total capital (B/C)	0%	5%
	Total equity		

F	as a % of total capital (A/C)	100%	95%
II	Cash position:		
	Cash and cash equivalents	10,961	5,225
	Other balances with banks	77	1,800
	Investment in money market instruments	1,03,106	9,077
		1,14,144	16,102

Compliance with FDI regulation:

The Group is not owned and is not controlled by resident Indian citizens. The Group has received foreign direct investment ("FDI") up to ~85% of its paid-up share capital and resident Indian citizens do not have the ability to appoint and remove the majority of the Group's board of directors. Accordingly, the Group is required to comply with regulations applicable to Foreign Direct Investments.

FDI is governed by (collectively, "Exchange Control Regulations") (a) the Foreign Exchange Management Act, 1999 (including the

rules and regulations made thereunder) ("FEMA"), (b) Foreign Exchange Management (Non-debt Instruments) Rules, 2019 (Notification No. S.O. 3732(E) dated October 17, 2019) as amended from time to time ("NDI Rules") , and (c) the consolidated FDI policy effective from August 28, 2017 and issued by the Department of Industrial Policy and Promotion, Ministry of Commerce and Industry ("DIPP"), as amended and restated from time to time including

through various 'Press Notes' ("FDI Policy").

The Group has evaluated the guidance above and has obtained a legal opinion from the external legal counsel to conclude that the Company conducts its businesses under various categories namely 'sale of services through e-commerce' and 'sale of goods through e-commerce' amongst others. Accordingly the conditions enumerated in Press Note No. 2 (2018 Series) dated December 26, 2018 ("PN2") read with Notification No. FEMA. 20(R) (6)/2019-RB dated January 31, 2019 and Press Note No. 3 (2016 Series) dated March 29, 2016 ("PN3") are not applicable to the Company whilst undertaking business under the 'sale of services through e-commerce' category. Accordingly, the Company has not determined any possible exposure on account of compliance with conditions enumerated under PN2 and PN3. In relation to the business activities relating to 'sale of goods through e-commerce', the Company duly complies with the conditions set forth under the FDI Policy including PN2.

Additional information pursuant to para 2 of general instructions for the preparation of consolidated financial statements:

Year ended March 31, 2022

Name of the entity	Net assets		Share in profit and loss		Share in total comprehensive income	
	Rs. in Millions	%	Rs. in Millions	%	Rs. in Millions	%
Parent						
Bundl Technologies Private Limited	1,36,470	111%	-28,424	78%	-28,455	78%
Indian subsidiary						
Scootsy Logistics Private Limited	-3,200	-3%	-2,954	8%	-2,954	8%
Indian subsidiary						
Supr Infotech Solutions Private Limited	-10,601	-9%	-4,911	14%	-4,903	14%
Indian associate						
Maverix Platforms Private Limited	-	0%	-	0%	-	0%
Total	1,22,669	100%	-36,289	100%	-36,312	100%

Year ended March 31, 2021

Name of the entity	Net assets	Share in profit and loss	Share in total comprehensive income
--------------------	------------	--------------------------	-------------------------------------

	Rs. in Millions	Rs. in %	Rs. in Millions	Rs. in %	Rs. in Millions	Rs. in %
Parent						
Bundl Technologies Private Limited	23,142	133%	-13,194	82%	-13,171	82%
Indian subsidiary						
Scootsy Logistics Private Limited	-246	-1%	-55	0%	-55	0%
Indian subsidiary						
Supr Infotech Solutions Private Limited	-5,698	-33%	-2,867	18%	-2,868	18%
Indian associate						
Maverix Platforms Private Limited	176	1%	-53	0%	-53	0%
Total	17,374	100%	-16,169	100%	-16,147	100%

Impairment of goodwill and other intangible assets

As on March 31, 2022, the Group had assessed the carrying value of the investment in the subsidiary (Suprdaily) considering its restructuring plan to suspend operations in 5 out of 6 cities with effect from May 2022.

Management performed an assessment of the recoverable amount of the CGU based on the future operational plan and projected cashflows and based on the assessment the entire investment as at March 31, 2022 has been impaired in the standalone financial statements of the holding company.

The recoverable amount of the cash-generating unit (CGU) has been determined based on the value in use. Value in use has been determined based on future cash flows, after considering current economic conditions and trends, estimated future operating results, growth rates, and anticipated future economic conditions.

As at March 31, 2022, the estimated cash flows for a period of 5 years were developed using internal forecasts, and a pre-tax discount rate of 24.5%.

The Group had identified and recognised Goodwill and other intangible assets as a part of business acquisition of suprdaily during FY 2019-20, As at March 31, 2022, the Group has assessed the

carrying value of
these assets for
impairment and
accordingly
impaired the entire
carrying value of
Goodwill and other
intangible assets of

Suprdaily as at
March 31, 2022.
(Refer note 29)

Acquisition of
Shandaar
Foods Private
Limited

On 2 November 2021, the Group has purchased Shandaar Foods Private Limited ("SFPL") as a going concern on a slump sale, for a total consideration of INR 221 Million. SFPL is engaged in manufacturing of food products and operates several centralized cloud kitchens across Hyderabad and Bengaluru. The investment was carried out through a business transfer agreement and the entire consideration was paid during November 2021. Refer below for the purchase price allocation on the date of acquisition. The pro-forma effects of this acquisition on the Group's financial statements are not material.

The purchase price has been allocated based on the Management's estimates and independent appraisal of fair value as follows:

Balances

Particulars	recognised on
acquisition	
Assets acquired	
Property, Plant and Equipment	4
Trade receivables	2
Inventories	1
Total assets acquired	7
Liabilities Assumed	
Trade Payables	-33
Total Liabilities	-33
Identifiable net assets at fair value	-26
Fair value of intangible assets identified	
Trademark	85
Non-Compete	14
Developed Technology	38
Total identifiable net assets at fair value	111
Goodwill arising on acquisition	109
Total purchase consideration	220

Other notes

(i) Subsequent to the year end, the Company subscribed for 1,99,948 Series D CCPS shares of Roppen Transportation Services Private Limited ('RTSPL') with a face value of Rs. 10 each, for a consideration of Rs. 9,505 million, which has been fully paid. RTSPL is engaged in providing services as an on-demand technology-based transportation aggregator for two-wheelers and three-wheeler vehicles and operates through the mobile application 'Rapido'.

(ii) On May 12, 2022, the Company had entered into a definitive agreement with Times Internet Limited to acquire restaurant tech and dining out platform 'Dineout', as a going concern on a slump exchange basis, in exchange of 18,011,135 equity shares of the Company issued in accordance with terms of the definitive agreement.

(iii) The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on

November 13, 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company will assess the impact and its evaluation once the subject rules are notified and will give appropriate impact in its financial statements in the period in which the Code becomes effective and the related rules to determine the financial impact are published.

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

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

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

[400600] Notes - Property, plant and equipment

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6,695	662		6,695
Acquisitions through business combinations, property, plant and equipment	4	0		4
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,559	-2,057		
Total Depreciation property plant and equipment	-1,559	-2,057		
Impairment loss recognised in profit or loss, property, plant and equipment	-105	-1,481		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3,024	2,913		4,232
Total disposals and retirements, property, plant and equipment	3,024	2,913		4,232
Total increase (decrease) in property, plant and equipment	2,011	-5,789		2,467
Property, plant and equipment at end of period	7,738	5,727	11,516	13,027

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	662			
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1,559	2,057
Total Depreciation property plant and equipment			1,559	2,057
Impairment loss recognised in profit or loss, property, plant and equipment			105	1,481
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3,879		1,208	966
Total disposals and retirements, property, plant and equipment	3,879		1,208	966
Total increase (decrease) in property, plant and equipment	-3,217		456	2,572
Property, plant and equipment at end of period	10,560	13,777	5,289	4,833

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Buildings [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		3,551	452	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-902	-1,200	
Total Depreciation property plant and equipment		-902	-1,200	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2,367	2,758	
Total disposals and retirements, property, plant and equipment		2,367	2,758	
Total increase (decrease) in property, plant and equipment		282	-3,506	
Property, plant and equipment at end of period	2,261	4,622	4,340	7,846

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

..(4)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3,551	452		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				902
Total Depreciation property plant and equipment				902
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3,109	3,654		742
Total disposals and retirements, property, plant and equipment	3,109	3,654		742
Total increase (decrease) in property, plant and equipment	442	-3,202		160
Property, plant and equipment at end of period	6,448	6,006	9,208	1,826

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

..(5)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			3,551	452
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,200		-902	-1,200
Total Depreciation property plant and equipment	1,200		-902	-1,200
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	896		2,367	2,758
Total disposals and retirements, property, plant and equipment	896		2,367	2,758
Total increase (decrease) in property, plant and equipment	304		282	-3,506
Property, plant and equipment at end of period	1,666	1,362	4,622	4,340

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

..(6)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Carrying amount [Member]	Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]		Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		3,551	452	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		3,109	3,654	
Total disposals and retirements, property, plant and equipment		3,109	3,654	
Total increase (decrease) in property, plant and equipment		442	-3,202	
Property, plant and equipment at end of period	7,846	6,448	6,006	9,208

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

..(7)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			Other building [Member]
	Assets held under lease [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				3,551
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	902	1,200		-902
Total Depreciation property plant and equipment	902	1,200		-902
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	742	896		2,367
Total disposals and retirements, property, plant and equipment	742	896		2,367
Total increase (decrease) in property, plant and equipment	160	304		282
Property, plant and equipment at end of period	1,826	1,666	1,362	4,622

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

..(8)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	452		3,551	452
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,200			
Total Depreciation property plant and equipment	-1,200			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,758		3,109	3,654
Total disposals and retirements, property, plant and equipment	2,758		3,109	3,654
Total increase (decrease) in property, plant and equipment	-3,506		442	-3,202
Property, plant and equipment at end of period	4,340	7,846	6,448	6,006

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

..(9)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		902	1,200	
Total Depreciation property plant and equipment		902	1,200	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		742	896	
Total disposals and retirements, property, plant and equipment		742	896	
Total increase (decrease) in property, plant and equipment		160	304	
Property, plant and equipment at end of period	9,208	1,826	1,666	1,362

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

..(10)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3,551	452		3,551
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-902	-1,200		
Total Depreciation property plant and equipment	-902	-1,200		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,367	2,758		(A) 3,109
Total disposals and retirements, property, plant and equipment	2,367	2,758		3,109
Total increase (decrease) in property, plant and equipment	282	-3,506		442
Property, plant and equipment at end of period	4,622	4,340	7,846	6,448

(A) Reclass of prepaid expenses recognised on security deposits as per Ind AS 109 -118 Disposal/ Derecognition during the year -3109/-

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

..(11)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
	Assets held under lease [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	452			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			902	1,200
Total Depreciation property plant and equipment			902	1,200
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	(A) 3,654		(B) 742	896
Total disposals and retirements, property, plant and equipment	3,654		742	896
Total increase (decrease) in property, plant and equipment	-3,202		160	304
Property, plant and equipment at end of period	6,006	9,208	1,826	1,666

(A) Reclass of prepaid expenses recognised on security deposits as per Ind AS 109 -118 Disposal/ Derecognition during the year -3,536

(B) Disposal/ Derecognition during the year (847) Impact of remeasurement 105

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

..(12)

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

Classes of property, plant and equipment [Axis]	Other building [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		38	36	
Acquisitions through business combinations, property, plant and equipment		3	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-29	-111	
Total Depreciation property plant and equipment		-29	-111	
Impairment loss recognised in profit or loss, property, plant and equipment		-2	-314	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		-3	1	
Total disposals and retirements, property, plant and equipment		-3	1	
Total increase (decrease) in property, plant and equipment		13	-390	
Property, plant and equipment at end of period	1,362	103	90	480

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

..(13)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	38	36		
Acquisitions through business combinations, property, plant and equipment	3	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				29
Total Depreciation property plant and equipment				29
Impairment loss recognised in profit or loss, property, plant and equipment				2
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	9	1		12
Total disposals and retirements, property, plant and equipment	9	1		12
Total increase (decrease) in property, plant and equipment	32	35		19
Property, plant and equipment at end of period	645	613	578	542

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

..(14)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			38	36
Acquisitions through business combinations, property, plant and equipment			3	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	111		-29	-111
Total Depreciation property plant and equipment	111		-29	-111
Impairment loss recognised in profit or loss, property, plant and equipment	314		-2	-314
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			-3	1
Total disposals and retirements, property, plant and equipment			-3	1
Total increase (decrease) in property, plant and equipment	425		13	-390
Property, plant and equipment at end of period	523	98	103	90

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

..(15)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		38	36	
Acquisitions through business combinations, property, plant and equipment		3	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		9	1	
Total disposals and retirements, property, plant and equipment		9	1	
Total increase (decrease) in property, plant and equipment		32	35	
Property, plant and equipment at end of period	480	645	613	578

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

..(16)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				38
Acquisitions through business combinations, property, plant and equipment				3
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	29	111		-29
Total Depreciation property plant and equipment	29	111		-29
Impairment loss recognised in profit or loss, property, plant and equipment	2	314		-2
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	12			-3
Total disposals and retirements, property, plant and equipment	12			-3
Total increase (decrease) in property, plant and equipment	19	425		13
Property, plant and equipment at end of period	542	523	98	103

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

..(17)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	36		38	36
Acquisitions through business combinations, property, plant and equipment	0		3	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-111			
Total Depreciation property plant and equipment	-111			
Impairment loss recognised in profit or loss, property, plant and equipment	-314			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1		9	1
Total disposals and retirements, property, plant and equipment	1		9	1
Total increase (decrease) in property, plant and equipment	-390		32	35
Property, plant and equipment at end of period	90	480	645	613

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

..(18)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]				
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2020	Accumulated depreciation and impairment [Member]	
				01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
	Disclosure of detailed information about property, plant and equipment [Abstract]				
	Disclosure of detailed information about property, plant and equipment [Line items]				
	Reconciliation of changes in property, plant and equipment [Abstract]				
	Changes in property, plant and equipment [Abstract]				
	Depreciation, property, plant and equipment [Abstract]				
	Depreciation recognised in profit or loss		29	111	
	Total Depreciation property plant and equipment		29	111	
	Impairment loss recognised in profit or loss, property, plant and equipment		2	314	
	Disposals and retirements, property, plant and equipment [Abstract]				
	Disposals, property, plant and equipment		12		
	Total disposals and retirements, property, plant and equipment		12		
	Total increase (decrease) in property, plant and equipment		19	425	
	Property, plant and equipment at end of period	578	542	523	98

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

..(19)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	38	36		38
Acquisitions through business combinations, property, plant and equipment	3	0		3
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-29	-111		
Total Depreciation property plant and equipment	-29	-111		
Impairment loss recognised in profit or loss, property, plant and equipment	-2	-314		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-3	1		9
Total disposals and retirements, property, plant and equipment	-3	1		9
Total increase (decrease) in property, plant and equipment	13	-390		32
Property, plant and equipment at end of period	103	90	480	645

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

..(20)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	36			
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			29	111
Total Depreciation property plant and equipment			29	111
Impairment loss recognised in profit or loss, property, plant and equipment			2	314
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1		12	
Total disposals and retirements, property, plant and equipment	1		12	
Total increase (decrease) in property, plant and equipment	35		19	425
Property, plant and equipment at end of period	613	578	542	523

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

..(21)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]	Furniture and fixtures [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		282	15	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-35	-26	
Total Depreciation property plant and equipment		-35	-26	
Impairment loss recognised in profit or loss, property, plant and equipment		-10	-15	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		87	10	
Total disposals and retirements, property, plant and equipment		87	10	
Total increase (decrease) in property, plant and equipment		150	-36	
Property, plant and equipment at end of period	98	228	78	114

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

..(22)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	282	15		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				35
Total Depreciation property plant and equipment				35
Impairment loss recognised in profit or loss, property, plant and equipment				10
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	92	13		5
Total disposals and retirements, property, plant and equipment	92	13		5
Total increase (decrease) in property, plant and equipment	190	2		40
Property, plant and equipment at end of period	331	141	139	103

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

..(23)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			282	15
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	26		-35	-26
Total Depreciation property plant and equipment	26		-35	-26
Impairment loss recognised in profit or loss, property, plant and equipment	15		-10	-15
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3		87	10
Total disposals and retirements, property, plant and equipment	3		87	10
Total increase (decrease) in property, plant and equipment	38		150	-36
Property, plant and equipment at end of period	63	25	228	78

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

..(24)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
Sub classes of property, plant and equipment [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		(A) 282	15	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		92	13	
Total disposals and retirements, property, plant and equipment		92	13	
Total increase (decrease) in property, plant and equipment		190	2	
Property, plant and equipment at end of period	114	331	141	139

(A) ADJUSMENT (19)/-

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

..(25)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			Office equipment [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				538
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	35	26		-111
Total Depreciation property plant and equipment	35	26		-111
Impairment loss recognised in profit or loss, property, plant and equipment	10	15		-9
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5	3		360
Total disposals and retirements, property, plant and equipment	5	3		360
Total increase (decrease) in property, plant and equipment	40	38		58
Property, plant and equipment at end of period	103	63	25	184

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

..(26)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	34		538	34
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-81			
Total Depreciation property plant and equipment	-81			
Impairment loss recognised in profit or loss, property, plant and equipment	-143			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	16		389	27
Total disposals and retirements, property, plant and equipment	16		389	27
Total increase (decrease) in property, plant and equipment	-206		149	7
Property, plant and equipment at end of period	126	332	562	413

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

..(27)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]				
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2020	Accumulated depreciation and impairment [Member]	
				01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss			111	81	
Total Depreciation property plant and equipment			111	81	
Impairment loss recognised in profit or loss, property, plant and equipment			9	143	
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			29	11	
Total disposals and retirements, property, plant and equipment			29	11	
Total increase (decrease) in property, plant and equipment			91	213	
Property, plant and equipment at end of period		406	378	287	74

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

..(28)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	538	34		538
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-111	-81		
Total Depreciation property plant and equipment	-111	-81		
Impairment loss recognised in profit or loss, property, plant and equipment	-9	-143		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	360	16		389
Total disposals and retirements, property, plant and equipment	360	16		389
Total increase (decrease) in property, plant and equipment	58	-206		149
Property, plant and equipment at end of period	184	126	332	562

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

..(29)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	34			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			111	81
Total Depreciation property plant and equipment			111	81
Impairment loss recognised in profit or loss, property, plant and equipment			9	143
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	27		29	11
Total disposals and retirements, property, plant and equipment	27		29	11
Total increase (decrease) in property, plant and equipment	7		91	213
Property, plant and equipment at end of period	413	406	378	287

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

..(30)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1,284	35	
Acquisitions through business combinations, property, plant and equipment		1	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-218	-233	
Total Depreciation property plant and equipment		-218	-233	
Impairment loss recognised in profit or loss, property, plant and equipment		-1	-28	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		22	44	
Total disposals and retirements, property, plant and equipment		22	44	
Total increase (decrease) in property, plant and equipment		1,044	-270	
Property, plant and equipment at end of period	74	1,295	251	521

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

..(31)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,284	35		
Acquisitions through business combinations, property, plant and equipment	1	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				218
Total Depreciation property plant and equipment				218
Impairment loss recognised in profit or loss, property, plant and equipment				1
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	117	77		95
Total disposals and retirements, property, plant and equipment	117	77		95
Total increase (decrease) in property, plant and equipment	1,168	-42		124
Property, plant and equipment at end of period	2,027	859	901	732

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

..(32)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			1,284	35
Acquisitions through business combinations, property, plant and equipment			1	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	233		-218	-233
Total Depreciation property plant and equipment	233		-218	-233
Impairment loss recognised in profit or loss, property, plant and equipment	28		-1	-28
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	33		22	44
Total disposals and retirements, property, plant and equipment	33		22	44
Total increase (decrease) in property, plant and equipment	228		1,044	-270
Property, plant and equipment at end of period	608	380	1,295	251

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

..(33)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1,284	35	
Acquisitions through business combinations, property, plant and equipment		1	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		117	77	
Total disposals and retirements, property, plant and equipment		117	77	
Total increase (decrease) in property, plant and equipment		1,168	-42	
Property, plant and equipment at end of period	521	2,027	859	901

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

..(34)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			Leasehold improvements [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				1,002
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	218	233		-264
Total Depreciation property plant and equipment	218	233		-264
Impairment loss recognised in profit or loss, property, plant and equipment	1	28		-83
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	95	33		191
Total disposals and retirements, property, plant and equipment	95	33		191
Total increase (decrease) in property, plant and equipment	124	228		464
Property, plant and equipment at end of period	732	608	380	1,306

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

..(35)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	90		1,002	90
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-406			
Total Depreciation property plant and equipment	-406			
Impairment loss recognised in profit or loss, property, plant and equipment	-981			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	84		516	107
Total disposals and retirements, property, plant and equipment	84		516	107
Total increase (decrease) in property, plant and equipment	-1,381		486	-17
Property, plant and equipment at end of period	842	2,223	3,014	2,528

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

..(36)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		264	406	
Total Depreciation property plant and equipment		264	406	
Impairment loss recognised in profit or loss, property, plant and equipment		83	981	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		325	23	
Total disposals and retirements, property, plant and equipment		325	23	
Total increase (decrease) in property, plant and equipment		22	1,364	
Property, plant and equipment at end of period	2,545	1,708	1,686	322

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

..(37)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,002	90		(A) 1,002
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-264	-406		
Total Depreciation property plant and equipment	-264	-406		
Impairment loss recognised in profit or loss, property, plant and equipment	-83	-981		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	191	84		516
Total disposals and retirements, property, plant and equipment	191	84		516
Total increase (decrease) in property, plant and equipment	464	-1,381		486
Property, plant and equipment at end of period	1,306	842	2,223	3,014

(A) ADJUSTMENT 19/-

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

..(38)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	90			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			264	406
Total Depreciation property plant and equipment			264	406
Impairment loss recognised in profit or loss, property, plant and equipment			83	981
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	107		325	23
Total disposals and retirements, property, plant and equipment	107		325	23
Total increase (decrease) in property, plant and equipment	-17		22	1,364
Property, plant and equipment at end of period	2,528	2,545	1,708	1,686

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

..(39)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	322

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

..(1)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Other building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Other building [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	NA	NA	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	NA	NA	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	5	5
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	5	5
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [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 additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	5	5
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [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 additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	3	3
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [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 additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Over lease term	Over lease term
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

[612100] Notes - Impairment of assets

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

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

[400700] Notes - Investment property

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

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

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through transfers, goodwill			-1,117	0
Total increase (decrease) through transfers and other changes, goodwill			-1,117	0
Total increase (decrease) in goodwill			-1,117	0
Goodwill at end of period	109	1,226	109	1,226

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]
	31/03/2020
Disclosure of reconciliation of changes in goodwill [Abstract]	
Disclosure of reconciliation of changes in goodwill [Line items]	
Goodwill at end of period	1,226

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

	31/03/2022	31/03/2021
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Changes in goodwill [Abstract]		
Increase (decrease) through transfers and other changes, Goodwill [Abstract]		
Goodwill at end of period	109	1,226

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

..(1)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]		Trade marks [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Trade marks [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	straight-line basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	As per Ind AS 38	As per Ind AS 38	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Computer software [Member]		Other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	straight-line basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	5	5	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other 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
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	As per Ind AS 38	As per Ind AS 38
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	93		0
Acquisitions through business combinations	137	0		137
Amortisation other intangible assets	-142	-152		
Impairment loss recognised in other comprehensive income, other intangible assets	-340	0		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	6	1		11
Total Disposals and retirements, Other intangible assets	6	1		11
Total increase (decrease) in Other intangible assets	-351	-60		126
Other intangible assets at end of period	163	514	574	1,029

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		93		
Acquisitions through business combinations		0		
Amortisation other intangible assets			142	152
Impairment loss recognised in other comprehensive income, other intangible assets			340	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals		1		5
Total Disposals and retirements, Other intangible assets		1		5
Total increase (decrease) in Other intangible assets		92		152
Other intangible assets at end of period		903	811	866
				389

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Brands and trade marks [Member]		
		Internally generated and other than internally generated intangible assets [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Carrying amount [Member]		
		31/03/2020	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]				
31/03/2020				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			85	0
Amortisation other intangible assets			-100	-110
Impairment loss recognised in other comprehensive income, other intangible assets			-326	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals			0	0
Total Disposals and retirements, Other intangible assets			0	0
Total increase (decrease) in Other intangible assets			-341	-110
Other intangible assets at end of period		237	78	419
				529

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	85	0		
Amortisation other intangible assets				100
Impairment loss recognised in other comprehensive income, other intangible assets				326
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		
Total Disposals and retirements, Other intangible assets	0	0		
Total increase (decrease) in Other intangible assets	85	0		426
Other intangible assets at end of period	695	610	610	617

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			85	0
Amortisation other intangible assets	110		-100	-110
Impairment loss recognised in other comprehensive income, other intangible assets	0		-326	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals			0	0
Total Disposals and retirements, Other intangible assets			0	0
Total increase (decrease) in Other intangible assets	110		-341	-110
Other intangible assets at end of period	191	81	78	419

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		85	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		85	0	
Other intangible assets at end of period	529	695	610	610

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			Trade marks [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				85
Amortisation other intangible assets	100	110		-100
Impairment loss recognised in other comprehensive income, other intangible assets	326	0		-326
Disposals and retirements, other intangible assets [Abstract]				
Disposals				0
Total Disposals and retirements, Other intangible assets				0
Total increase (decrease) in Other intangible assets	426	110		-341
Other intangible assets at end of period	617	191	81	78

Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Acquisitions through business combinations	0		85	0
Amortisation other intangible assets	-110			
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	-110		85	0
Other intangible assets at end of period	419	529	695	610

Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		100	110	
Impairment loss recognised in other comprehensive income, other intangible assets		326	0	
Total increase (decrease) in Other intangible assets		426	110	
Other intangible assets at end of period	610	617	191	81

Disclosure of detailed information about other intangible assets [Table]

..(10)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	85	0		85
Amortisation other intangible assets	-100	-110		
Impairment loss recognised in other comprehensive income, other intangible assets	-326	0		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	-341	-110		85
Other intangible assets at end of period	78	419	529	695

Disclosure of detailed information about other intangible assets [Table]

..(11)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Amortisation other intangible assets			100	110
Impairment loss recognised in other comprehensive income, other intangible assets			326	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0			
Total Disposals and retirements, Other intangible assets	0			
Total increase (decrease) in Other intangible assets	0		426	110
Other intangible assets at end of period	610	610	617	191

Disclosure of detailed information about other intangible assets [Table]

..(12)

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

Classes of other intangible assets [Axis]	Trade marks [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Amortisation other intangible assets		0	-3	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		6	1	
Total Disposals and retirements, Other intangible assets		6	1	
Total increase (decrease) in Other intangible assets		-6	-4	
Other intangible assets at end of period	81	0	6	10

Disclosure of detailed information about other intangible assets [Table]

..(13)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	0		
Amortisation other intangible assets				0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	11	1		5
Total Disposals and retirements, Other intangible assets	11	1		5
Total increase (decrease) in Other intangible assets	-11	-1		-5
Other intangible assets at end of period	10	21	22	10

Disclosure of detailed information about other intangible assets [Table]

..(14)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	0
Amortisation other intangible assets		3	0	-3
Disposals and retirements, other intangible assets [Abstract]				
Disposals			6	1
Total Disposals and retirements, Other intangible assets			6	1
Total increase (decrease) in Other intangible assets		3	-6	-4
Other intangible assets at end of period		15	12	6

Disclosure of detailed information about other intangible assets [Table]

..(15)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		11	1	
Total Disposals and retirements, Other intangible assets		11	1	
Total increase (decrease) in Other intangible assets		-11	-1	
Other intangible assets at end of period	10	10	21	22

Disclosure of detailed information about other intangible assets [Table]

..(16)

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

Classes of other intangible assets [Axis]	Computer software [Member]			Other intangible assets [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				52
Amortisation other intangible assets	0	3		-42
Impairment loss recognised in other comprehensive income, other intangible assets				-14
Disposals and retirements, other intangible assets [Abstract]				
Disposals	5			0
Total Disposals and retirements, Other intangible assets	5			0
Total increase (decrease) in Other intangible assets	-5	3		-4
Other intangible assets at end of period	10	15	12	85

Disclosure of detailed information about other intangible assets [Table]

..(17)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	93		0	93
Acquisitions through business combinations	0		52	0
Amortisation other intangible assets	-39			
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	54		52	93
Other intangible assets at end of period	89	35	324	272

Disclosure of detailed information about other intangible assets [Table]

..(18)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		42	39	
Impairment loss recognised in other comprehensive income, other intangible assets		14	0	
Total increase (decrease) in Other intangible assets		56	39	
Other intangible assets at end of period	179	239	183	144

Disclosure of detailed information about other intangible assets [Table]

..(19)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	93		0
Acquisitions through business combinations	52	0		52
Amortisation other intangible assets	-42	-39		
Impairment loss recognised in other comprehensive income, other intangible assets	-14	0		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	-4	54		52
Other intangible assets at end of period	85	89	35	324

Disclosure of detailed information about other intangible assets [Table]

..(20)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	93			
Acquisitions through business combinations	0			
Amortisation other intangible assets			42	39
Impairment loss recognised in other comprehensive income, other intangible assets			14	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0			
Total Disposals and retirements, Other intangible assets	0			
Total increase (decrease) in Other intangible assets	93		56	39
Other intangible assets at end of period	272	179	239	183

Disclosure of detailed information about other intangible assets [Table]

..(21)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]	Other intangible assets, others [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Refer to child member	Refer to child member	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	93
Acquisitions through business combinations			52	0
Amortisation other intangible assets			-42	-39
Impairment loss recognised in other comprehensive income, other intangible assets			-14	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals			0	0
Total Disposals and retirements, Other intangible assets			0	0
Total increase (decrease) in Other intangible assets			-4	54
Other intangible assets at end of period	144	85	89	35

Disclosure of detailed information about other intangible assets [Table]

..(22)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	93		
Acquisitions through business combinations	52	0		
Amortisation other intangible assets				42
Impairment loss recognised in other comprehensive income, other intangible assets				14
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		
Total Disposals and retirements, Other intangible assets	0	0		
Total increase (decrease) in Other intangible assets	52	93		56
Other intangible assets at end of period	324	272	179	239

Disclosure of detailed information about other intangible assets [Table]

..(23)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Refer to child member		Customer contracts , Developed technology , Non-compete asset , Wallet	Customer contracts , Developed technology , Non-compete asset , Wallet
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	93
Acquisitions through business combinations			52	0
Amortisation other intangible assets		39	-42	-39
Impairment loss recognised in other comprehensive income, other intangible assets		0	-14	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals			0	0
Total Disposals and retirements, Other intangible assets			0	0
Total increase (decrease) in Other intangible assets		39	-4	54
Other intangible assets at end of period		183	144	89

Disclosure of detailed information about other intangible assets [Table]

..(24)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
	Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Customer contracts , Developed technology , Non-compete asset , Wallet	Customer contracts , Developed technology , Non-compete asset , Wallet	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	93
Acquisitions through business combinations			52	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals			0	0
Total Disposals and retirements, Other intangible assets			0	0
Total increase (decrease) in Other intangible assets			52	93
Other intangible assets at end of period		35	324	179

Disclosure of detailed information about other intangible assets [Table]

..(25)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Nature of other intangible assets others	Customer contracts , Developed technology , Non-compete asset , Wallet	Customer contracts , Developed technology , Non-compete asset , Wallet	
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	42	39	
Impairment loss recognised in other comprehensive income, other intangible assets	14	0	
Total increase (decrease) in Other intangible assets	56	39	
Other intangible assets at end of period	239	183	144

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

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

[401000] Notes - Biological assets other than bearer plants

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

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

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

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	18,656	10,709	(A) 18,656	(B) 10,709
Financial liabilities, at fair value	0	0	0	0

Footnotes

(A) Trade payables 9,561 Lease liabilities 5,082 Other financial liabilities 4,013

(B) Term loan from financial institutions (including current maturities) : 783 Overdraft from banks : 135 Trade payables : 4,132 Lease liabilities : 4,782 Payable to merchants : 354 Employee related liabilities : 306 Capital creditors : 57 Other financial liabilities : 160

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Corporate loans [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial 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
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	33,167	9,851	1,056	950
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Corporate loans [Member]		Trade receivables [Member]	
	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
Categories of financial 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
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,056	950	11,119	1,654
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Security deposits	Security deposits	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
Categories of financial 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
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	11,119	1,654	20,992	7,247
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	T R A D E RECEIVABLE	Trade Receivable	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial 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
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	20,992	7,247	(A) 20,992	(B) 7,247
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Textual information (5) [See below]	Interest receivable : 85 Balance with delivery partners : 137 Balances with banks : 5,225 Deposits with banks (including margin money deposits) : 1,800

Footnotes

(A) Investments in Non-Convertible Debentures(NCDs)/Bonds : 7,228 Interest receivable : 508 Balance with delivery partners : 147 Other receivables : 232 Balances with banks : 6,961 Deposits with banks (including margin money deposits) : 5,906

(B) Interest receivable : 85 Balance with delivery partners : 137 Balances with banks : 5,225 Deposits with banks (including margin money deposits) : 1,800

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Equity investments [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial 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
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	95,878	9,077	95,878	9,077
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Equity investments [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
Categories of financial 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
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	86,228	7,927	86,228	7,927
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Investments in liquid mutual fund units	Investments in liquid mutual fund units

Disclosure of financial assets [Table]

..(7)

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

Classes of financial assets [Axis]	Equity investments [Member]	
	Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	9,650	1,150
Financial assets, at fair value	0	0
Description of other financial assets at amortised cost class	Investments in certificate deposits	Investments in certificate of deposits

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

	01/04/2021 to 31/03/2022
Disclosure of financial instruments [TextBlock]	Textual information (6) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	Textual information (7) [See below]
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

Textual information (5)

Description of other financial assets at amortised cost class

Investments in Non-Convertible Debentures(NCDs)/Bonds : 7,228 Interest receivable : 508 Balance with delivery partners : 147 Other receivables : 232 Balances with banks : 6,961 Deposits with banks (including margin money deposits) : 5,906

Textual information (6)

Disclosure of financial instruments [Text Block]

Financial instruments - category and fair value hierarchy				
The carrying value and the fair value of the financial instruments by categories is as follows:				
Particulars		Note	As at	As at
March 31, 2022	March 31, 2021			
Financial assets measured at amortised cost:				
Trade receivables		38.1	11,119	1,654
Security deposits		38.2	1,056	950
Investments in Non-Convertible Debentures(NCDs)/Bonds		38.4	7,228	-
Investments in certificate of deposits		38.4	9,650	1,150
Interest receivable		38.1	508	85
Balance with delivery partners		38.1	147	137
Other receivables		38.1	232	-
			29,940	3,976
Financial assets measured at fair value through profit and loss				
Investments in liquid mutual fund units		38.4	86,228	7,927
			86,228	7,927
Cash and cash equivalents and other balances with banks		38.3	-	-
Cash in hand			-	-

Balances with banks			6,961	5,225
Deposits with banks (including margin money deposits)			5,906	1,800
			12,867	7,025
Financial liabilities measured at amortised cost				
Term loan from financial institutions (including current maturities)	38.2		-	665
Overdraft from banks	38.2		-	135
Trade payables	38.1		9,561	3,477
Lease liabilities	38.2		5,082	4,782
Other financial liabilities	38.1		4,013	877
			18,656	9,936
Fair value hierarchy				
Level 1		Quoted prices (unadjusted) in active markets for identical assets or liabilities.		
Level 2		Inputs other than quoted price included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)		
Level 3		Inputs for the assets and liabilities that are not based on observable market data (unobservable inputs)		
38.1		The carrying value of these financial assets and liabilities in the financial statements are considered to be the same as their fair value, due to their short term nature.		
		The carrying value of these financial assets and liabilities in the financial statements are		

38.2 carried at amortised cost, to achieve a constant effective rate of interest over their respective lives.

38.3 These accounts are considered to be highly liquid / liquid and the carrying amount of these are considered to be the same as their fair value.

38.4 Fair value hierarchy of assets and liabilities carried at fair value on recurring basis is as follows:

Particulars	(Rs. in Million)			
	Balance at the end of the reporting period		Fair value measurement at the end of the reporting period	
Assets	Level 1	Level 2	Level 3	
As at March 31, 2022				
Investments in liquid mutual fund units	86,228	86,228	-	-
	86,228	86,228	-	-
As at March 31, 2021				
Investments in liquid mutual fund units	7,927	7,927	-	-
	7,927	7,927	-	-

Textual information (7)

Disclosure of credit risk [Text Block]

Financial risk management

The Group is exposed to various financial risks majorly Credit risk, Liquidity risk and Market risk and Equity price risk. The Group's senior management oversees the management of these risks with an objective to minimise the impact of these risks based on charters and (in)formal policies.

a.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Such changes in the values of financial instruments may result from changes in the foreign currency exchange rates, interest rates, credit, liquidity and other market changes.

The Group's exposure to foreign currency exchange rate risk is very limited, as the Group doesn't have any significant foreign exchange transactions. Further, the Group's investments are primarily in fixed rate interest bearing investments. Accordingly, the Group is not significantly exposed to interest rate risk.

Impact of COVID-19

Considering the current COVID-19 situation, we have analysed the credit risk and the consequential delay in realisation from restaurant partners, online payment partners and financial institutions. This assessment is based on market outlook and the financial strength of the restaurant partners, online payment partners and financial institutions in respect of whom amounts are receivable. Based on our assessment, the valuation of receivable, unbilled receivable and investments as at March 31, 2022 is considered appropriate. The Group continues to closely monitor the business outlook and the financial stress in the market and shall consider taking appropriate steps as may be needed to secure the financial interests of the Group.

- i Interest rate risk:
- Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Group's debt obligation included the term loan from the financial institution which carried an interest rate of 7.60% p.a (March 31, 2021 7.60% p.a) which is MCLR + spread of 0.30%. Accordingly, the Group's risk of changes in interest rates relates primarily to debt obligations with floating interest rate. The impact of possible change in floating rate on the entity's profitability is not material.
- b. Credit risk
- Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Group is exposed to credit risk from its operating activities (primarily trade receivables and unbilled receivables) and from its treasury activities, including deposits with banks and financial institutions, investments in money market and other financial instruments. Credit risk has always been managed by the Group through credit approvals, established credit limits and continuously monitoring the creditworthiness of customers to which the Group grants credit in the normal course of business.
- i) Trade receivables
- Trade receivables consists of receivables from large number of unrelated restaurant partners and online payment partners. The Group's credit risk with regard to receivables from restaurant is reduced by it's business model which allows it to offset payables to restaurants against receivables. The Group cooperates with known online payment partners, these are short term and carried very low credit risk at the reporting date. The Group's trade receivables are non-interest bearing and generally carries credit period of 0 to 60 days. The Group does not have significant credit risk exposure to any single counterparty. The Group does not hold collateral as security.

As per Ind AS 109, the Group uses the expected credit loss model to assess the impairment loss. The Group uses the provision matrix to

compute the expected credit loss allowances for the receivable balances.

Provision matrix is calculated based on the actual and credit loss experience that takes in to account the historical experience as well as the current economic conditions. Refer note 28 for the details on allowances for doubtful debts and advances and note 8 for the outstanding trade

receivable balance which is subject to credit risk exposure of the Group.

Outstanding customer receivables are regularly and closely monitored basis the historical trend, the Company provides for any outstanding receivables beyond 180 days which are doubtful, the trade receivables on the respective reporting dates are net off the allowances which is sufficient to cover the entire life time loss of sales recognised including those that are currently less than 180 days outstanding, the total provision of Rs. 493 Million (March 31, 2021: Rs. 389) consists of both these types of amounts.

ii) Financial instruments and cash deposits

Credit risk from balances with banks and financial institutions is managed by the Group's treasury department in accordance with the Group's approved investment policy. Investments of surplus funds are made primarily in liquid mutual fund units, fixed maturity plan securities, fixed deposits, quoted bonds issued by government and quasi government organisations, certificate of deposits, commercial papers etc. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits are reviewed by the Company's Board of Directors/ Audit Committee on quarterly basis, and may be updated throughout the quarter subject to approval of the Company's Audit Committee. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.

The Group's maximum exposure to credit risk for the components of the balance sheet at March 31, 2022 and March 31, 2021 is the carrying amounts as illustrated in note 5 and the liquidity table below. Basis assessment, the Group

has not identified any

expected credit loss on the financial instruments and cash deposits.

c. Liquidity risk

Liquidity risk is the risk of being unable to meet the payment obligations resulting from financial liabilities, which may arise from unavailability of funds. The exposure to liquidity risk is closely monitored on Group level using daily liquidity reports and regular cash forecast reports to ensure adequate distribution. The Group believes that cash and cash equivalents and current investments are sufficient to meet its current requirements, accordingly, no liquidity risk is perceived.

The break up of cash and cash equivalents, deposits and current investments are as follows:

		(Rs. in Million)	
Particulars		As at	As at
March 31, 2022	March 31, 2021		
	Cash and cash equivalents	10,961	5,225
	Other balance with banks	77	1,800
	Investments (investment in money market mutual funds)	86,228	9,077
		97,266	16,102

The table below summarises the maturity profile of the Group's financial liabilities at the reporting date. The amounts are based on contractual undiscounted payments.

Particulars	Carrying On value	On Demand	0-180 days	180-365 days	More than 365 days	Total
As at 31 March 2022						
Borrowings	-	-	-	-	-	-
Lease liabilities	5,082	-	786	781	6,395	7,962
Trade payables	9,561	589	8,972	-	-	9,561
Other financial liabilities	4,013	553	3,170	104	186	4,013

18,656 1,142 12,928 885 6,581 21,536

As at 31 March 2021

Borrowings	918	135	77	41	665	918
Lease liabilities	4,782	-	543	533	5,463	6,539
Trade payables	3,477	-	3,477	-	-	3,477
Other financial liabilities	877	110	767	-	-	877
	10,054	245	4,864	574	6,128	11,811

d. Equity price risk

The Group does not have any material exposures to equity price risk.

[400400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

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

Classification of non-current investments [Axis]	1		2	3
	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
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies preference shares	Investment in other Indian companies equity instruments	Investments in debentures or bonds	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted		Unquoted	Unquoted
Non-current investments	374	176	6,476	5,950
Name of body corporate in whom investment has been made	Urbanpiper Technology Private Limited	Maverix Platforms Private Limited	Investments in Non-Convertible Debentures(NCDs)/Bonds	Investments in certificate of deposits
Number of shares of non-current investment made in body corporate	[shares] 1,260	[shares] 15,84,646	[shares] 0	[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	12,800	176
Aggregate provision for diminution in value of non-current investments	0	0

[400500] 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]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in debentures or bonds	Other current investments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Quoted	Quoted	Unquoted	Unquoted
Current investments	86,228	7,927	752	1,150
Basis of valuation of current investments	carried at fair value through profit or loss (FVTPL)	carried at fair value through profit or loss (FVTPL)	carried at amortised cost	carried at amortised cost
Name of body corporate in whom investment has been made	Investments in liquid mutual fund units	Investments in liquid mutual fund units	Investments in Non-Convertible Debentures(NCDs)/bonds	Investments in certificate of deposits
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Details of current investments [Table]

..(2)

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

Classification of current investments [Axis]	3
	01/04/2021 to 31/03/2022
Current investments [Abstract]	
Disclosure of details of current investments [Abstract]	
Details of current investments [Line items]	
Type of current investments	Other current investments
Class of current investments	Current investments
Nature of current investments	Unquoted
Current investments	3,700
Basis of valuation of current investments	carried at amortised cost
Name of body corporate in whom investment has been made	Investments in certificate of deposits
Number of shares of 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 current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	86,228	7,927
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	4,452	1,150
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-39,004	-11,753
Net cash flows from (used in) operating activities	-39,004	-11,753
Net cash flows from (used in) investing activities, continuing operations	-91,601	12,815
Net cash flows from (used in) investing activities	-91,601	12,815
Net cash flows from (used in) financing activities, continuing operations	136,341	137
Net cash flows from (used in) financing activities	136,341	137

[400100] Notes - Equity share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Refer to child member	Refer to child member	Equity	Equity
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	Refer to child member	Refer to child member	Equity	Equity
Name of shareholder	Refer to child member	Refer to child member	IIFL Special Opportunities Fund – S	Sriharsha Majety
Permanent account number of shareholder			AABTI5210M	BDHPS5275G
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 84,59,310	[shares] 99,070	[shares] 40,60,098	[shares] 54,690
Percentage of shareholding in company	98.00%	95.00%	47.00%	52.00%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 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
Type of share	Equity	Equity	Equity	Equity
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	Equity	Equity	Equity
Name of shareholder	SAIF Partners India V Ltd	Lakshmi Nandan Reddy Obul	Sushma Anand Jain	Rahul Jaimini
Permanent account number of shareholder		AAQPO4616C	AABPJ1891K	AMYPJ1550G
Country of incorporation or residence of shareholder	MAURITIUS	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 14,01,000	[shares] 24,690	[shares] 8,47,605	[shares] 19,690
Percentage of shareholding in company	16.00%	24.00%	10.00%	19.00%

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 equity share capital [Axis]	Equity shares 1 [Member]			Equity shares 2 [Member]
	Shareholder 4 [Member]	Shareholder 5 [Member]	Shareholder 6 [Member]	Name of shareholder [Member]
	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
Type of share	Equity	Equity	Equity	(A) Preference shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	(A) Preference shares
Name of shareholder	MIH India Food Holdings B.V	Mauryan First	Others	
Permanent account number of shareholder		AAETM5389A	XXXXX3333M	
Country of incorporation or residence of shareholder	NETHERLANDS	INDIA	INDIA	
Number of shares held in company	[shares] 9,47,076	[shares] 4,94,553	[shares] 7,08,978	
Percentage of shareholding in company	11.00%	6.00%	8.00%	

Footnotes

(A) 0.01% compulsorily convertible cumulative preference shares

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

..(4)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]	Equity shares 3 [Member]		Equity shares 4 [Member]
	Name of shareholder [Member]	Name of shareholder [Member]		Name of shareholder [Member]
	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
Type of share	Preference shares	(A) Preference shares	Preference shares	(B) Preference shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Preference shares	(A) Preference shares	Preference shares	(B) Preference shares

Footnotes

(A) 0.01% compulsorily convertible cumulative preference shares

(B) 0.01% compulsorily convertible cumulative preference shares

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

..(5)

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

Classes of equity share capital [Axis]	Equity shares 4 [Member]
Name of shareholder [Axis]	Name of shareholder [Member]
	01/04/2020 to 31/03/2021
Type of share	Preference shares
Disclosure of shareholding more than five per cent in company [Abstract]	
Disclosure of shareholding more than five per cent in company [LineItems]	
Type of share	Preference shares

Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Refer to child member
Number of shares authorised	[shares] 230,94,62,099	[shares] 16,16,345		[shares] 214,50,06,000
Value of shares authorised	166,343.03099	11.66345		2,145.006
Number of shares issued	[shares] 16,45,59,145	[shares] 9,89,476		[shares] 85,62,704
Value of shares issued	155,633.989504	8.951542		8.562704
Number of shares subscribed and fully paid	[shares] 16,45,59,145	[shares] 9,89,476		[shares] 85,62,704
Value of shares subscribed and fully paid	155,633.989504	8.951542		8.562704
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 16,45,59,145	[shares] 9,89,476		[shares] 85,62,704
Total value of shares subscribed	155,633.989504	8.951542		8.562704
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 16,45,59,145	[shares] 9,89,476		[shares] 85,62,704
Value of shares called	155,633.989504	8.951542		8.562704
Value of shares paid-up	155,633.989504	8.951542		8.562704
Par value per share				[INR/shares] 1
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued as bonus shares	[shares] 16,31,05,600	[shares] 0		
Number of shares issued in other private placement	[shares] 4,52,377	[shares] 16,231		[shares] 10
Number of other issues of shares	[shares] 6,737	[shares] 0		(A) [shares] 6,737
Number of shares issued under employee stock option plan	[shares] 4,955	[shares] 0		[shares] 4,955
Number of other issue of shares arising out of conversion of securities	[shares] 84,46,200	[shares] 0		(B) [shares] 84,46,200
Total aggregate number of shares issued during period	[shares] 17,20,15,869	[shares] 16,231		[shares] 84,57,902
Decrease in number of shares during period [Abstract]				
Other decrease in number of shares	[shares] 84,46,200	[shares] 0		
Total decrease in number of shares during period	[shares] 84,46,200	[shares] 0		
Total increase (decrease) in number of shares outstanding	[shares] 16,35,69,669	[shares] 16,231		[shares] 84,57,902
Number of shares outstanding at end of period	[shares] 16,45,59,145	[shares] 9,89,476	[shares] 9,73,245	[shares] 85,62,704
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of bonus issue during period	163,105.6	0		
Amount of other private placement issue during period	957.18007	0.138262		0.00001
Amount of other issues during period	0.006737	0		(C) 0.006737
Amount of shares issued under employee stock option plan	0.004955	0		0.004955
Amount of other issue arising out of conversion of securities during period	8.4462	0		(D) 8.4462
Total aggregate amount of increase in equity share capital during period	164,071.237962	0.138262		8.457902

Decrease in equity share capital during period [Abstract]				
Other decrease in amount of shares	8,446.2	0		
Total decrease in equity share capital during period	8,446.2	0		
Total increase (decrease) in share capital	155,625.037962	0.138262		8.457902
Equity share capital at end of period	155,633.989504	8.951542	8.81328	8.562704
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Refer to child member

- (A) Sweat Equity
- (B) Conversion of Bonus CCCPS to equity shares
- (C) Sweat Equity
- (D) Conversion of Bonus CCCPS to equity shares

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Refer to child member		(A) Preference shares	Preference shares
Number of shares authorised	[shares] 5,00,000		[shares] 12,42,499	[shares] 11,16,345
Value of shares authorised	0.5		12.42499	11.16345
Number of shares issued	[shares] 1,04,802		[shares] 12,41,680	[shares] 8,84,674
Value of shares issued	0.104802		12.4168	8.84674
Number of shares subscribed and fully paid	[shares] 1,04,802		[shares] 12,41,680	[shares] 8,84,674
Value of shares subscribed and fully paid	0.104802		12.4168	8.84674
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 1,04,802		[shares] 12,41,680	[shares] 8,84,674
Total value of shares subscribed	0.104802		12.4168	8.84674
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,04,802		[shares] 12,41,680	[shares] 8,84,674
Value of shares called	0.104802		12.4168	8.84674
Value of shares paid-up	0.104802		12.4168	8.84674
Par value per share	[INR/shares] 1		[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in other private placement	[shares] 2,672		[shares] 3,57,006	[shares] 13,559
Number of other issues of shares	[shares] 0			
Number of shares issued under employee stock option plan	[shares] 0			
Number of other issue of shares arising out of conversion of securities	[shares] 0			
Total aggregate number of shares issued during period	[shares] 2,672		[shares] 3,57,006	[shares] 13,559
Total increase (decrease) in number of shares outstanding	[shares] 2,672		[shares] 3,57,006	[shares] 13,559
Number of shares outstanding at end of period	[shares] 1,04,802	[shares] 1,02,130	[shares] 12,41,680	[shares] 8,84,674
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other private placement issue during period	0.002672		3.57006	0.13559
Amount of other issues during period	0			
Amount of shares issued under employee stock option plan	0			
Amount of other issue arising out of conversion of securities during period	0			
Total aggregate amount of increase in equity share capital during period	0.002672		3.57006	0.13559
Total increase (decrease) in share capital	0.002672		3.57006	0.13559
Equity share capital at end of period	0.104802	0.10213	12.4168	8.84674
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Type of share	Refer to child member	(A) Preference shares	Preference shares

Footnotes

(A) 0.01% compulsorily convertible cumulative preference shares

Disclosure of classes of equity share capital [Table]

..(3)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]	Equity shares 3 [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share		(A) Preference shares	Preference shares	
Number of shares authorised		[shares] 1,08,000	[shares] 0	
Value of shares authorised		1,080	0	
Number of shares issued		[shares] 95,361	[shares] 0	
Value of shares issued		953.61	0	
Number of shares subscribed and fully paid		[shares] 95,361	[shares] 0	
Value of shares subscribed and fully paid		953.61	0	
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] 95,361	[shares] 0	
Total value of shares subscribed		953.61	0	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 95,361	[shares] 0	
Value of shares called		953.61	0	
Value of shares paid-up		953.61	0	
Par value per share		[INR/shares] 10,000	[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] 95,361	[shares] 0	
Total aggregate number of shares issued during period		[shares] 95,361	[shares] 0	
Total increase (decrease) in number of shares outstanding		[shares] 95,361	[shares] 0	
Number of shares outstanding at end of period	[shares] 8,71,115	[shares] 95,361	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other private placement issue during period		953.61	0	
Total aggregate amount of increase in equity share capital during period		953.61	0	
Total increase (decrease) in share capital		953.61	0	
Equity share capital at end of period	8.71115	953.61	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]				
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	0	
Type of share		(A) Preference shares	Preference shares	

Footnotes

(A) 0.01% compulsorily convertible cumulative preference shares

Disclosure of classes of equity share capital [Table]

..(4)

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

Classes of equity share capital [Axis]	Equity shares 4 [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]			
Disclosure of classes of equity share capital [Line items]			
Type of share	(A) Preference shares	Preference shares	
Number of shares authorised	[shares] 16,31,05,600	[shares] 0	
Value of shares authorised	163,105.6	0	
Number of shares issued	[shares] 15,46,59,400	[shares] 0	
Value of shares issued	154,659.4	0	
Number of shares subscribed and fully paid	[shares] 15,46,59,400	[shares] 0	
Value of shares subscribed and fully paid	154,659.4	0	
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] 15,46,59,400	[shares] 0	
Total value of shares subscribed	154,659.4	0	
Value of shares paid-up [Abstract]			
Number of shares paid-up	[shares] 15,46,59,400	[shares] 0	
Value of shares called	154,659.4	0	
Value of shares paid-up	154,659.4	0	
Par value per share	[INR/shares] 1,000	[INR/shares] 0	
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 as bonus shares	[shares] 16,31,05,600	[shares] 0	
Total aggregate number of shares issued during period	[shares] 16,31,05,600	[shares] 0	
Decrease in number of shares during period [Abstract]			
Other decrease in number of shares	(B) [shares] 84,46,200	[shares] 0	
Total decrease in number of shares during period	[shares] 84,46,200	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 15,46,59,400	[shares] 0	
Number of shares outstanding at end of period	[shares] 15,46,59,400	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]			
Changes in equity share capital [Abstract]			
Increase in equity share capital during period [Abstract]			
Amount of bonus issue during period	163,105.6	0	
Total aggregate amount of increase in equity share capital during period	163,105.6	0	
Decrease in equity share capital during period [Abstract]			
Other decrease in amount of shares	(C) 8,446.2	0	
Total decrease in equity share capital during period	8,446.2	0	
Total increase (decrease) in share capital	154,659.4	0	
Equity share capital at end of period	154,659.4	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]			
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	
Type of share	(A) Preference shares	Preference shares	

Footnotes

(A) 0.01% compulsorily convertible cumulative preference shares

(B) Converted during the year

(C) Converted during the year

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	[pure] 38	[pure] 12
Nature of security on private placement of equity share	Private Placement	Private Placement

[400300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	01/04/2020 to 31/03/2021	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	665	665	0
Nature of security [Abstract]				
Nature of security			Refer to child member	

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2020 to 31/03/2021	31/03/2022	01/04/2020 to 31/03/2021	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	665	0	665	0
Nature of security [Abstract]				
Nature of security	Refer to child member		Refer to child member	

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Rupee term loans from others [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured/Unsecured borrowings [Member]	
	01/04/2020 to 31/03/2021	31/03/2022	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	(A) 665	0	0	253
Nature of security [Abstract]				
Nature of security	Textual information (8) [See below]			

Footnotes

(A) Term loan from financial institution

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
	Borrowings [Member]		Term loans [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]				
Subclassification of borrowings [Axis]				
	01/04/2020 to 31/03/2021	31/03/2022	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	253	0	0	118
Nature of security [Abstract]				
Nature of security	Refer to child member			

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
	Term loans from others [Member]		Rupee term loans from others [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]				
Subclassification of borrowings [Axis]				
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	118	0	118

Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]				
Subclassification of borrowings [Axis]				
	01/04/2020 to 31/03/2021	31/03/2022	01/04/2020 to 31/03/2021	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	135	0	(A) 135	0
Nature of security [Abstract]				
Nature of security	Refer to child member		Textual information (9) [See below]	

Footnotes

(A) Overdraft from banks

Textual information (8)**Nature of security**

During the year ended March 31, 2020 the Group had availed an Indian currency term loan from HDFC Bank Limited amounting to Rs. 912 Million (out of the sanctioned limit of Rs. 950 Million), the loan carries an interest rate of 7.6% p.a (Previous year: 8.6% p.a.) [MCLR + spread of 0.30 %] and is repayable in 84 monthly instalments commencing from January 07, 2020. The term loan is primarily secured by fixed assets of Private brands to the extent of 100% amounting to Rs. 950 Million and collateral security to the extent of 60% by fixed deposits (or 30% by debt mutual fund investments and 30% by fixed deposits) amounting to Rs. 570 Million. Subsequent to the balance sheet date as on July 07, 2021, the outstanding balance of the term loan has been fully repaid.

Textual information (9)**Nature of security**

During the year ended March 31, 2021 the Group has availed an Indian currency over draft facility from Yes Bank Limited amounting to Rs. 135 Million (out of the sanctioned limit of Rs. 200 Million), the loan carries an interest rate of 7.5 % p.a (MCLR + spread of 0.90 %) for a period of 12 months subject to annual review. The over draft facility is secured by Fixed deposit. As on January 05, 2022, the outstanding balance of overdraft has been fully repaid.

[612700] Notes - Income taxes

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

	01/04/2021 to 31/03/2022
Disclosure of income tax [TextBlock]	Textual information (10) [See below]

Textual information (10)

Disclosure of income tax [Text Block]

		(Rs. in Million)	
Particulars		Year ended	Year ended
Income taxes			
Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for the year ended March 31, 2022 and March 31, 2021.			
March 31, 2022	March 31, 2021		
Accounting profit before income tax		-36,289	-16,169
Tax charge at India's statutory income tax rate of 34.22% (March 31, 2021: 31.20%)		-	-
Income tax expense reported in the consolidated statement of profit and loss		-	-
Deferred tax			
As at year ended March 31, 2022 and March 31, 2021, the Group is having net deferred tax assets primarily comprising of deductible temporary differences, unabsorbed depreciation and brought forward losses under tax laws. However, in the absence of reasonable certainty as to its realization of Deferred Tax Assets (DTA), DTA has not been created. The unused tax losses may expire upto 8 years.			
March 31, 2022	March 31, 2021	As at	As at
Deferred tax liability			
Impact on business combination		-	-
Deferred tax assets			
Brought Forward losses		98,323	72,071
Unabsorbed Depreciation		7,952	1,652
Other temporary differences		11,261	9,601
		1,17,536	83,324
Recognised in books		-	-

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

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

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

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

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

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

[401100] Notes - Subclassification and notes on liabilities and assets**Other non-current assets, others [Table]**

..(1)

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

Other non-current assets, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	157	54	89	130
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Capital advances*	Capital advances*	Prepaid expense	Prepaid expense
Other non-current assets, others	157	54	89	130

Other non-current assets, others [Table]

..(2)

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

Other non-current assets, others [Axis]	3		4
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]			
Other non-current assets notes [Abstract]			
Other non-current assets [Abstract]			
Other non-current assets, others	1,092	275	484
Other non-current assets, others [Abstract]			
Other non-current assets, others [Line items]			
Description of other non-current assets, others	INCOME TAX	Others**	INCOME TAX
Other non-current assets, others	1,092	275	484

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	1,080	280	1,564	264
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid expense	Prepaid expense	Advance suppliers	to Advance to suppliers
Other current assets, others	1,080	280	1,564	264

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	2,280	4	199	898
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balance with statutory and government authorities	Employee advances	Others**	Balance with statutory and government authorities
Other current assets, others	2,280	4	199	898

Other current assets others [Table]

..(3)

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

Other current assets others [Axis]	5
	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]	
Other current assets notes [Abstract]	
Other current assets [Abstract]	
Other current assets, others	31
Other current assets others [Abstract]	
Other current assets others [Line items]	
Description of other current assets others	Others**
Other current assets, others	31

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	375	643	1,454	85
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Bank deposits with more than 12 months maturity	Security deposits	Margin money deposit (refer note 10.1)	Interest receivable
Other current financial assets others	375	643	1,454	85

Other current financial assets others [Table]

..(2)

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

Other current financial assets others [Axis]	3		4	5
	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
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	483	137	508	147
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Security deposits	Balance with delivery partners	Interest receivable	Balance with delivery partners
Other current financial assets others	483	137	508	147

Other current financial assets others [Table]

..(3)

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

Other current financial assets others [Axis]	6
	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]	
Other current financial assets [Abstract]	
Other current financial assets others	232
Other current financial assets others [Abstract]	
Other current financial assets others [Line items]	
Description other current financial assets others	Others
Other current financial assets others	232

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	11,612	2,043	(A) 11,612	(B) 2,043
Allowance for bad and doubtful debts	493	389	493	389
Total trade receivables	11,119	1,654	11,119	1,654
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by 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) Unsecured, considered good : 11,119 Trade receivables - credit impaired : 493

(B) Unsecured, considered good : 1654 Trade receivables - credit impaired : 389

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	177	160	53	50
Mode of valuation			Textual information (11) [See below]	Textual information (12) [See below]

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Stock-in-trade [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	124	110
Mode of valuation	Textual information (13) [See below]	Textual information (14) [See below]

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	573	307
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	SECURITY DEPOSITS	SECURITY DEPOSITS
Other non-current financial assets, others	573	307

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	309	354	551	306
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payable merchants	to Payable to merchants	Employee related liabilities	Employee related liabilities
Other current financial liabilities, others	309	354	551	306

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	424	90	511	110
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Capital creditors	Capital creditors	Security deposit payable	Security deposit payable
Other current financial liabilities, others	424	90	511	110

Other current financial liabilities, others [Table]

..(3)

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

Other current financial liabilities, others [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	1,876	4	156	13
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Liability component of Share based payment	Interest accrued but not due on borrowings	Others	Others
Other current financial liabilities, others	1,876	4	156	13

Other non-current liabilities others [Table]

..(1)

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

Other non-current liabilities others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	4,087	3,897
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	LEASE LIABILITIES	LEASE LIABILITIES
Other non-current liabilities others	4,087	3,897

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	277	184	41	20
Provision other employee related liabilities			(A) 565	419
Total provisions for employee benefits	277	184	606	439
CSR expenditure provision	0	0	0	0
Total provisions	277	184	606	439

Footnotes

(A) Compensated absences

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	1,558	770	64	281
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Statutory liabilities	Statutory liabilities	Others	Others
Other current liabilities, others	1,558	770	64	281

Other current liabilities, others [Table]

..(2)

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

Other current liabilities, others [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	227	49	995	885
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Contract liabilities	Contract liabilities	LEASE	LEASE
Other current liabilities, others	227	49	995	885

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

	31/03/2022	31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	573	307
Advances, non-current	0	0
Total other non-current assets	(A) 1,338	(B) 943
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other deposits with banks	4,000	0
Other balances with banks	6,961	5,225
Total balance with banks	10,961	5,225
Cash on hand	0	0
Total cash and cash equivalents	10,961	5,225
Bank balance other than cash and cash equivalents	77	1,800
Total cash and bank balances	11,038	7,025
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	3,199	865
Total other current assets	5,123	1,477
Security deposits refundable, Non-current	186	0
Total other non-current financial liabilities	186	0
Total other non-current liabilities	(C) 4,087	(D) 3,897
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	3,827	877
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	(E) 2,844	(F) 1,985

Footnotes

(A) Income tax assets - Tax deducted at source : 1092 Other non-current assets : 246

(B) Income tax assets - Tax deducted at source : 484 Other non-current assets : 459

(C) Lease liabilities : 4087

(D) Lease liabilities : 3897

(E) Lease liabilities : 995 Contract liabilities : 227 Other current liabilities : 1622

(F) Lease liabilities : 885 Contract liabilities : 49 Other current liabilities : 1051

Textual information (11)**Mode of valuation**

Inventory is stated at the lower of cost and net realisable value. Cost of inventories comprise of all cost of purchase and other cost incurred in bringing the inventories to their present location and condition. Cost is determined using weighted average method. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

Textual information (12)**Mode of valuation**

Inventory is stated at the lower of cost and net realisable value. Cost of inventories comprise of all cost of purchase and other cost incurred in bringing the inventories to their present location and condition. Cost is determined using weighted average method. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

Textual information (13)

Mode of valuation

Inventory is stated at the lower of cost and net realisable value. Cost of inventories comprise of all cost of purchase and other cost incurred in bringing the inventories to their present location and condition. Cost is determined using weighted average method. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

Textual information (14)

Mode of valuation

Inventory is stated at the lower of cost and net realisable value. Cost of inventories comprise of all cost of purchase and other cost incurred in bringing the inventories to their present location and condition. Cost is determined using weighted average method. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	122,668.99	17,373.95
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	(A) 119,313	(B) 19
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

Footnotes

(A) Maverix : 16 Issue and allotment of bonus CCPS shares to key managerial personnel : 119297

(B) Maverix : 19 Issue and allotment of bonus CCPS shares to key managerial personnel : 0

[611800] Notes - Revenue

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of revenue [TextBlock]	Textual information (15) [See below]	NA

Textual information (15)**Disclosure of revenue [Text Block]**

The Group generates revenue mainly from providing online platform services to partner merchants (including restaurant merchants, grocery merchants and delivery partners), advertisement services, sale of food and traded goods, subscriptions and other platform services.

Revenue is recognised when control of goods and services is transferred to the customer upon the satisfaction of performance obligation under the contract at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those goods or services.

Where performance obligation is satisfied over time, Group recognizes revenue over the contract period. Where performance obligation is satisfied at a point in time, Group recognizes revenue when customer obtains control of promised goods and services in the contract. Revenue is measured net of taxes.

[612400] Notes - Service concession arrangements

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

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

[612000] Notes - Construction contracts

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

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

[612600] Notes - Employee benefits**Disclosure of net defined benefit liability (assets) [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			Present value of defined benefit obligation [Member]
Net defined benefit liability (assets) [Axis]	Net defined benefit liability (assets) [Member]			
Defined benefit plans categories [Axis]	1			1
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	101	71		101
Interest expense (income), net defined benefit liability (assets)	10	8		10
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	-23	22		-23
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-23	22		-23
Increase (decrease) through other changes, net defined benefit liability (assets)	-20	-12		(A) -20
Total increase (decrease) in net defined benefit liability (assets)	114	45		114
Net defined benefit liability (assets) at end of period	318	204	159	318

(A) Benefit paid : -20

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

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]		
Current service cost, net defined benefit liability (assets)		71
Interest expense (income), net defined benefit liability (assets)		8
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]		
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)		22
Total loss (gain) on remeasurement, net defined benefit liability (assets)		22
Increase (decrease) through other changes, net defined benefit liability (assets)		(A) -12
Total increase (decrease) in net defined benefit liability (assets)		45
Net defined benefit liability (assets) at end of period	204	159

(A) Benefit paid : -12

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]	
	1	
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 [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	-318	-204
Plan assets, at fair value	0	0
Net surplus (deficit) in plan	318	204
Actuarial assumption of discount rates	6.10%	5.35%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (16) [See below]	Refer to significant accounting policies
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (16)

Disclosure of employee benefits [Text Block]

Employment benefit plans

(a) Defined contribution plan

The Group makes contributions to provident fund, employee state insurance scheme contributions which are defined contribution plans for qualifying employees. Under the schemes, the Group is required to contribute a specified percentage of the payroll costs to fund the benefits. The Group recognized Rs. 124 Million (March 31, 2021: Rs. 129 Million) for provident fund contribution and Rs. 3 Million (March 31, 2021: Rs. 6 Million) for employee state insurance scheme contribution in the Statement of profit and loss.

(b) Defined benefit plan

The Group offers Gratuity benefit to employees, a defined benefit plan, Gratuity plan is governed by the Payment of Gratuity Act, 1972. The gratuity plan provides for a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days basic salary payable for each completed year of service. Vesting occurs upon completion of five continuous years of service.

Disclosure of Gratuity plan as per Ind AS 19

Particulars	As at	As at
March 31, 2022	March 31, 2021	
A	Change in defined benefit obligation	

		Obligation at the beginning of the year	204	159
		Current Service cost	101	71
		Interest cost	10	8
		Actuarial loss / (gain) (accounted through OCI)	23	-22
		Benefit paid	-20	-12
		Obligation at the end of the year	318	204
B		Plan assets	-	-
C		Net liability recognised in the balance sheet	318	204
	Particulars		As at	As at
	March 31, 2022			March 31, 2021
D		Expenses recognised in the statement of profit and loss:		
		Service cost	101	71
		Interest cost (net)	10	8
		Net gratuity cost	111	79
E		Remeasurement (gains)/losses in other comprehensive income		
		Actuarial (gain)/ loss due to financial assumption changes	-11	5
		Actuarial (gain)/ loss due to experience adjustments	34	-27

	Actuarial (gain)/ loss due to demographic assumptions changes	-	-
	Total expenses recognised through OCI	23	-22
F	Assumptions		
	Discount rate	5.6% - 6.10%	4.85% - 5.35%
	Salary escalation rate	10% - 12%	10% - 12%
	Attrition rate	12%-35%	12%-35%
	Retirement age (years)	58	58
	Mortality rate	100% of IALM 2012-14	100% of IALM 2012-14
	The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors, benefit obligation such as supply and demand in the employment market.		
	The weighted average duration of defined benefit obligation is 4 years (March 31, 2021: 4 years)		
	The expected maturity analysis of gratuity is as follows (Undiscounted basis)		(Rs. in Million)
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Five years		

G	pay-outs					
	0 - 1 year		41		20	
	2 - 5 years		217		132	
	6 - 10 years		110		76	
	> 10 years		62		46	
H	Quantitative sensitivity analysis for significant assumption is shown as below:					
	Particulars		Year ended March 31, 2022	Year ended March 31, 2021		
	Decrease	Increase	Decrease	Increase		
	Effect of change in discount rate (-/+ 1%)		329	299	216	194
	Impact on defined benefit obligation		3%	-6%	6%	-5%
	Effect of change in salary growth rate (-/+ 1%)		300	327	195	215
	Impact on defined benefit obligation		-6%	3%	-4%	5%
	Effect of change in attrition assumption (-/+ 50%)		437	250	315	149
	Impact on defined benefit obligation		37%	-21%	54%	-27%
	Effect of change in mortality rate (-/+ 10%)		313	313	204	204
Impact on defined benefit obligation		-2%	-2%	0%	0%	

[612800] Notes - Borrowing costs

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

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

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

..(1)

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	1,567	1,076	5,830	4,286

Disclosure of finance lease and operating lease by lessee [Table]

..(2)

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

Maturity [Axis]	Later than five years [Member]	
	31/03/2022	31/03/2021
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	564	1,177

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]	Textual information (17) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (17)

Disclosure of leases [Text Block]

Leases

The Group has entered into lease contracts for premises to use it for commercial purpose to carry out its business i.e. office Buildings and for its operations of Kitchen set up. These lease contracts of premises have lease terms between 2 and 10 years. Lease agreements does not depict any restrictions/covenants imposed by lessor. The Group also has certain leases of buildings (temporary spaces) with lease terms of 12 months or less. The Group has elected to apply the recognition exemption for leases with a lease term (or remaining lease term) of twelve months or less. Payments associated with short-term leases and low-value assets are recognised on a straight-line basis as an expense in profit or loss over the lease term.

A The carrying amounts of right-of-use assets recognised and the movements during the period:

	(Rs. in Million)
Particular	Buildings
Cost	
As at April 01, 2020	9,208
Additions	452
Disposal/ Derecognition during the year	-3,536
Reclass of prepaid expense to security deposit on account of vacation of premises as per Ind As 109	-118
As at March 31, 2021	6,006
Additions	3,551
Disposal/ Derecognition during the year	-3,020
Reclass of prepaid expense to security deposit on account of vacation of premises as per Ind As 109	-89
As at March 31, 2022	6,448
Depreciation	
As at April 01, 2020	1,362
Charge for the year	1,200
Disposal/ Derecognition during the year	-896
As at March 31, 2021	1,666
Charge for the year	902
Disposal/ Derecognition during the year	-847
Impact of remeasurement	105

As at March 31, 2022 1,826

Net block

As at March 31, 2021 4,340

As at March 31, 2022 4,622

B The carrying amounts of lease liabilities (included under financial liabilities) and the movements during the period:

Particulars (Rs. in Million)

As at April 01, 2020 8,033

Additions 452

Deletions -2,918

Accretion of interest 654

Payment -1,439

As at March 31, 2021 4,782

Additions 3,430

Deletions -2,408

Accretion of interest 444

Payment -1,061

Impact of remeasurement -105

As at March 31, 2022 5,082

Current and Non-current classification:

As at As at

March
31, 2022
March 31, 2021

Current liability 995 885

Non-current liability 4,087 3,897

5,082 4,782

C The amounts recognised in the statement of profit and loss:

Particulars	As at	Year ended
March 31, 2022		
March 31, 2021		
Depreciation expense of right-of-use assets (refer note 27)	902	1,200
Interest expense on lease liabilities (refer note 26)	444	654
Gain on termination of Leases (refer note 23)	246	267
	1,592	2,121
D Maturity analysis of lease liabilities - contractual undiscounted cash flows		
Less than one year	1,567	1,076
One to five years	5,830	4,286
More than five years	564	1,177
	7,961	6,539
D Other disclosures		
i. Expenses relating to short-term leases have been disclosed under rent expenses in note 28.		
ii. The incremental borrowing rate of 9.5% p.a. has been applied to lease liabilities recognised in the consolidated Balance sheet.		

[612300] Notes - Transactions involving legal form of lease

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

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

[612900] Notes - Insurance contracts

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

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

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

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

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

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

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

Miscellaneous other operating revenues [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	1,374	673
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Other operating income	Other operating income
Miscellaneous other operating revenues	1,374	673

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	(A) 21,231	(B) 6,007
Revenue from sale of services	(C) 34,444	(D) 18,789
Other operating revenues	1,374	673
Other operating revenues	1,374	673
Total revenue from operations other than finance company	57,049	25,469
Total revenue from operations	57,049	25,469
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	(E) 1,374	(F) 673
Total other operating revenues	1,374	673
Total other operating revenues	1,374	673
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	(E) 1,374	(F) 673
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(G) 4,149	1,290
Total other non-operating income	4,149	1,290
Total other income	4,149	1,290
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	(H) 484	729
Total interest expense	484	729
Total finance costs	484	729
Employee benefit expense [Abstract]		
Salaries and wages	11,454	8,304
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	152	151
Total contribution to provident and other funds	152	151
Staff welfare expense	345	159
Other employee related expenses	(I) 5,134	2,239
Total employee benefit expense	17,085	10,853
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	1,559	2,057
Amortisation expense	142	152
Total depreciation, depletion and amortisation expense	1,701	2,209
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	312	141
Power and fuel	300	221
Rent	397	313
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	650	325
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	423	245
Total rates and taxes excluding taxes on income	423	245
Telephone postage	3,301	2,212
Printing stationery	50	35
Travelling conveyance	380	310
Legal professional charges	473	244

Directors sitting fees	0	0
Bank charges	22	24
Advertising promotional expenses	18,487	4,610
Cost repairs maintenance other assets	1,222	416
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	14	12
Total payments to auditor	14	12
CSR expenditure	0	0
Miscellaneous expenses	(J) 27,763	12,794
Total other expenses	53,794	21,902

Footnotes

(A) Sale of food : 875 Sale of traded goods : 20356

(B) Sale of food : 833 Sale of traded goods : 5174

(C) Income from provision of platform services : 34444

(D) Income from provision of platform services : 18789

(E) Other operating income : 1374

(F) Other operating income : 673

(G) INTEREST INCOME

(H) Interest on borrowings 25 Interest on lease liabilities 444 Others (refer note 32) 15

(I) SHARES BASED PAYMENT EXPENSES

(J) Loss on order cancellation and others (refer note 28.a) 1,564 Outsourcing support cost (Refer note 28.b) 23,502 Payment gateway expenses 937 Recruitment expenses 137 Loss on disposal / write off of property, plant and equipment 24 Advances/Deposits written off 13 Allowances for doubtful debts 104 Miscellaneous expenses 87

[613200] Notes - Cash flow statement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	10,961	5,225	4,026
Cash and cash equivalents	10,961	5,225	
Income taxes paid (refund), classified as operating activities	590	-47	
Total income taxes paid (refund)	590	-47	

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Share of profit (loss) of associates accounted for using equity method	-10	-53
Total share of profit (loss) of associates and joint ventures accounted for using equity method	-10	-53
Changes in inventories of stock-in-trade	-75	56
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-75	56
Exceptional items before tax	-1,732	-1,481
Total exceptional items	-1,732	-1,481
Details of nature of exceptional items	NA	NA
Domestic sale traded goods	21,231	6,007
Total domestic turnover goods, gross	21,231	6,007
Total revenue from sale of products	(A) 21,231	(B) 6,007
Domestic revenue services	34,444	18,789
Total revenue from sale of services	(C) 34,444	(D) 18,789
Gross value of transaction with related parties	(E) 1,874	(F) 284
Bad debts of related parties	0	0

Footnotes

(A) Sale of food : 875 Sale of traded goods : 20356

(B) Sale of food : 833 Sale of traded goods : 5174

(C) Income from provision of platform services : 34444

(D) Income from provision of platform services : 18789

(E) Short-term employee benefits : 80 Post-employment benefits : 4 Share-based payment : 1785 Salary and perquisites payable to key managerial personnel: : 5

(F) Short-term employee benefits : 115 Post-employment benefits : 1 Share-based payment : 155 Salary and perquisites payable to key managerial personnel: : 13

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

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of assets [Axis]	Classes of assets [Member]			Classes of assets [Member]
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	86,228	7,927	18,578	86,228
Nature of other assets	Refer to child member	Refer to child member		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	78,301	-10,651		78,301
Total increase (decrease) in fair value measurement, assets	78,301	-10,651		78,301
Assets at end of period	86,228	7,927	18,578	86,228
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Nature of other assets	Refer to child member	Refer to child member		Refer to child member

Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Classes of assets [Axis]		Investment property [Member]	
Classes of assets [Axis]	Classes of assets [Member]		Investment property [Member]	
	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
Levels of fair value hierarchy [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	7,927	18,578	86,228	7,927
Nature of other assets	Refer to child member		Refer to child member	Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-10,651		78,301	-10,651
Total increase (decrease) in fair value measurement, assets	-10,651		78,301	-10,651
Assets at end of period	7,927	18,578	86,228	7,927
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Nature of other assets	Refer to child member		Refer to child member	Refer to child member

Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Investment property [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	Level 1 of fair value hierarchy [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	18,578	86,228	7,927	11,947
Nature of other assets		Investments in liquid mutual fund units in NCD/Bonds	Investments in liquid mutual fund units Investments in NCD/Bonds	
Description of valuation techniques used in fair value measurement, assets		Quoted prices (unadjusted) in active markets for identical assets or liabilities.	Quoted prices (unadjusted) in active markets for identical assets or liabilities.	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		78,301	-4,020	
Total increase (decrease) in fair value measurement, assets		78,301	-4,020	
Assets at end of period	18,578	86,228	7,927	11,947
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Investments in liquid mutual fund units Investments in fixed maturity plan securities	Investments in liquid mutual fund units Investments in fixed maturity plan securities	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Investments in liquid mutual fund units Investments in fixed maturity plan securities	Investments in liquid mutual fund units Investments in fixed maturity plan securities	
Nature of other assets		Investments in liquid mutual fund units Investments in NCD/Bonds	Investments in liquid mutual fund units Investments in NCD/Bonds	

Disclosure of fair value measurement of assets [Table]

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]		
Classes of assets [Axis]	Investment property [Member]		
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]			
Disclosure of fair value measurement of assets [Line items]			
Assets	0	0	6,631
Nature of other assets	NA	NA	
Description of valuation techniques used in fair value measurement, assets	NA	NA	
Reconciliation of changes in fair value measurement, assets [Abstract]			
Changes in fair value measurement, assets [Abstract]			
Gains (losses) recognised in profit or loss, fair value measurement, assets	0	-6,631	
Total increase (decrease) in fair value measurement, assets	0	-6,631	
Assets at end of period	0	0	6,631
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	NA	
Nature of other assets	NA	NA	

Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of assets [Axis]	Classes of assets [Member]		Classes of assets [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [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
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of assets [Axis]	Investment property [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]	
Range [Axis]	Ranges [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Nature of other assets	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]		
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]		
Nature of other assets	Refer to child member	Refer to child member

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

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

[613300] Notes - Operating segments

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of entity's operating segments [TextBlock]	Textual information (18) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (18)

Disclosure of entity's operating segments [Text Block]

Segment reporting

The Group has identified business segments as its primary segment. Business segments are primarily (i) Market place services for food ordering and delivery segment which provides a single window for ordering from a wide range of restaurants and delivers the same to the customers, (ii) Private brands engaged in preparing food in its own kitchen and selling the food to the end customers. (iii) B2B business engaged in trading of FMCG goods.

Transfer pricing between operating segments is on arm's length basis in a manner similar to transactions with third parties.

A Segment results

Year ended March 31, 2022

Particulars						(Rs. in Million)
	Market place	Private brands	B2B	Inter segment adjustments	Total	
Revenue from operations	34,838	875	21,478	-142	57,049	
Operating expenses	-	-653	-22,170	142	-22,681	
Other expenses	-65,065	-1,369	-6,146	-	-72,580	
Segment operating income	-30,227	-1,147	-6,838	-	-38,212	
Unallocable income					4,149	
Unallocable expenses						
Finance costs					-484	
Loss before exceptional items and tax					-34,547	

Exceptional items	-1,732
Loss before share in net profit / (loss) of associate	-36,279
Share in net loss of associate	-10
Loss before tax	-36,289
Tax expense	-
Net loss for the year	-36,289

Year ended March 31, 2021

(Rs. in Million)

Particulars	Market place	Private brands	B2B	Inter segment adjustments	Total
Revenue from operations	19,437	660	5,518	-146	25,469
Operating expenses	-	-525	-5,322	146	-5,701
Other expenses	-27,231	-4,469	-3,264	-	-34,964
Segment operating income	-7,794	-4,334	-3,068	-	-15,196
Unallocable income					1,290
Unallocable expenses					
Finance costs					-729
Loss before exceptional items and tax					-14,635
Exceptional items					-1,481
Loss before share in net profit / (loss) of associate					-16,116
Share in net loss of associate					-53
Loss before tax					-16,169
Tax expense					-
Net loss for the year					-16,169

Segment assets and liabilities

(Rs. in Million)

As at
MarchAs at
March

Particulars	31, 2022				31, 2021			
	Market place	Private brands	Others	Total	Market place	Private brands	Others	Total
Segment assets	12,457	2,443	14,639	29,539	7,432	3,324	2,293	13,049
Unallocable assets				1,14,518				16,102
Total				1,44,057				29,151
Segment liabilities	12,868	2,562	5,958	21,388	6,901	4,015	861	11,777
Unallocable liabilities				-				-
Total				21,388				11,777

[610700] Notes - Business combinations

Disclosure of reconciliation of changes in goodwill [Table]

..(1)

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

Business combinations [Axis]	1			2
	Gross carrying amount [Member]			Gross carrying amount [Member]
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Scootsy Logistics Private Limited	Scootsy Logistics Private Limited		Supr Solutions Private Limited
Reconciliation of changes in goodwill [Abstract]				
Goodwill at end of period		0	0	0

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

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

Business combinations [Axis]	2		3	
	Gross carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Supr Infotech Solutions Private Limited		Shandaar Foods Private Limited	
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Additional recognition, goodwill				109
Total increase (decrease) in goodwill				109
Goodwill at end of period		0	0	109

Disclosure of detailed information about business combination [Table]

..(1)

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

Business combinations [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about business combination [Abstract]				
Disclosure of detailed information about business combination [Line items]				
Name of acquiree	Scootsy Logistics Private Limited	Scootsy Logistics Private Limited	Supr Infotech Solutions Private Limited	Supr Infotech Solutions Private Limited
Description of acquiree	Indian subsidiary	Indian subsidiary	Indian subsidiary	Indian subsidiary
Date of acquisition	03/08/2018	03/08/2018	27/09/2019	27/09/2019
Percentage of voting equity interests acquired	100.00%	100.00%	100.00%	100.00%
Acquisition-date fair value of total consideration transferred [Abstract]				
Total consideration transferred, acquisition-date fair value	0	0	0	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]				
Net identifiable assets acquired (liabilities assumed)	0	0	0	0
Name of acquiree	Scootsy Logistics Private Limited	Scootsy Logistics Private Limited	Supr Infotech Solutions Private Limited	Supr Infotech Solutions Private Limited
Description of acquiree	Indian subsidiary	Indian subsidiary	Indian subsidiary	Indian subsidiary

Disclosure of detailed information about business combination [Table]

..(2)

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

Business combinations [Axis]	3
	01/04/2021 to 31/03/2022
Disclosure of detailed information about business combination [Abstract]	
Disclosure of detailed information about business combination [Line items]	
Name of acquiree	Shandaar Foods Private Limited
Description of acquiree	Indian subsidiary
Date of acquisition	02/11/2021
Percentage of voting equity interests acquired	0.00%
Acquisition-date fair value of total consideration transferred [Abstract]	
Total consideration transferred, acquisition-date fair value	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]	
Net identifiable assets acquired (liabilities assumed)	0
Name of acquiree	Shandaar Foods Private Limited
Description of acquiree	Indian subsidiary

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

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

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

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SCOOTSY LOGISTICS PRIVATE LIMITED	SCOOTSY LOGISTICS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAVCS1691R	AAVCS1691R		
CIN of subsidiary company	U60200KA2014PTC144616	U60200KA2014PTC144616	U74999KA2016PTC144675	U74999KA2016PTC144675
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	F54414826	T60999893	F39454665	T66697871
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	72	72	10	100
Reserves and surplus of subsidiary	-28,601	922	-6,308	-18,870
Total assets of subsidiary	151,453	3,060	933	8,940
Total liabilities of subsidiary	179,982	2,066	7,231	27,710
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	158,035	6,613	6,416	47,280
Profit before tax of subsidiary	-29,535	-460	-4,911	-28,280
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-29,535	-460	-4,911	-28,280
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	SCOOTSY LOGISTICS PRIVATE LIMITED	SCOOTSY LOGISTICS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA

Permanent account number of subsidiary company	AAVCS1691R	AAVCS1691R		
CIN of subsidiary company	U60200KA2014PTC144616	U60200KA2014PTC144616	U74999KA2016PTC144675	U74999KA2016PTC144675

Disclosure of associates [Table]

..(1)

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

Associates [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	(A) MAVERIX PLATFORMS PRIVATE LIMITED	MAVERIX PLATFORMS PRIVATE LIMITED
Country of incorporation of associate	INDIA	INDIA
Permanent account number of associate entity	AAJCM9743L	AAJCM9743L
Latest audited balance sheet date	31/03/2022	31/03/2021
Whether associate has been considered in consolidation	No	Yes
Reason why associate is not consolidated	The Company has disinvested from Maverix Platforms Private Limited, an Associate Company, with effect from December 26, 2021, by way of sale of all instruments held by the Company.	
Proportion of ownership interest in associate	0.00%	19.24%
Proportion of voting rights held in associate	0.00%	19.24%
Amount of investment in associate	0	3,662.72
Number of shares held of associate	[shares] 0	[shares] 15,90,821
Net worth attributable to shareholding as per latest audited balance sheet associate		522
Profit (loss) for year associate		-2,550
Profit (loss) for year associate considered in consolidation		-530
Profit (loss) for year associate not considered in consolidation		-2,020
Latest audited balance sheet date	31/03/2022	31/03/2021

Footnotes

(A) till December 26, 2021

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 2	[pure] 2
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	Yes
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[613400] Notes - Consolidated Financial Statements

Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1	2
	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	SCOOTSY LOGISTICS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED
Principal place of business of subsidiary consolidated	INDIA	INDIA
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%

Disclosure of details of entities consolidated [Table]

..(1)

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

Entities consolidated [Axis]	1		2	
	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 [Line items]				
Name of entity consolidated	Scootsy Logistics Private Limited		Supr Infotech Solutions Private Limited	
Type of entity consolidated	Indian Subsidiary		Indian Subsidiary	
Amount of net assets of entity consolidated	-3,200		-10,601	
Net assets of entity as percentage of consolidated net assets	-3.00%		-9.00%	
Amount of share in profit or loss of entity consolidated	-2,954		-4,911	
Share in profit or loss of entity as percentage of consolidated profit or loss	8.00%		14.00%	
Amount of share in other comprehensive income consolidated	-2,954		-4,903	
Share in other comprehensive income consolidated	8.00%		14.00%	
Amount of share in comprehensive income consolidated	0		0	
Share in comprehensive income consolidated	0.00%		0.00%	

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

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

[611400] Notes - Separate financial statements**Disclosure of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SCOOTSY LOGISTICS PRIVATE LIMITED	SCOOTSY LOGISTICS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED
CIN of subsidiary company	U60200KA2014PTC144616	U60200KA2014PTC144616	U74999KA2016PTC144675	U74999KA2016PTC144675
Permanent account number of subsidiary company	AAVCS1691R	AAVCS1691R		
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of associates [Table]

..(1)

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

Associates [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	(A) MAVERIX PLATFORMS PRIVATE LIMITED	MAVERIX PLATFORMS PRIVATE LIMITED
Permanent account number of associate entity	AAJCM9743L	AAJCM9743L
Country of incorporation of associate	INDIA	INDIA
Proportion of ownership interest in associate	0.00%	19.24%
Proportion of voting rights held in associate	0.00%	19.24%

Footnotes

(A) till December 26, 2021

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

..(1)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]		Subsidiaries [Member]	
	16		14	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	MIH India Food Holdings B.V.	MIH India Food Holdings B.V.	scootsy Logistics Private Limited	scootsy Logistics Private Limited
Country of incorporation or residence of related party	NETHERLANDS	NETHERLANDS	INDIA	INDIA
Permanent account number of related party			AAVCS1691R	AAVCS1691R
Description of nature of transactions with related party	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions
Description of nature of related party relationship	Related parties which have significant influence	Related parties which have significant influence	Wholly owned subsidiaries	Wholly owned subsidiaries
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Subsidiaries [Member]		Associates [Member]	
Related party [Axis]	18		15	
	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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED	SUPR INFOTECH SOLUTIONS PRIVATE LIMITED	(A) Maverix Platforms Private Limited	Maverix Platforms Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AAJCM9743L	AAJCM9743L
CIN of related party	U74999KA2016PTC144675	U74999KA2016PTC144675		
Description of nature of transactions with related party	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions
Description of nature of related party relationship	Wholly owned subsidiaries	Wholly owned subsidiaries	Associate company	Associate company
Related party transactions [Abstract]				
Other related party transactions contribution made			(B) 16	(C) 19
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) till December 26, 2021

(B) Capital infusion into the Company

(C) Capital infusion into the Company

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	1		2	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sriharsha Majety	Sriharsha Majety	Lakshmi Nandan Reddy Obul	Lakshmi Nandan Reddy Obul
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BDHPS5275G	BDHPS5275G	AAQPO4616C	AAQPO4616C
Description of nature of transactions with related party	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions
Description of nature of related party relationship	Key management personnel	Key management personnel	Key management personnel	Key management personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	3		4	
	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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Rahul Jaimini	Rahul Jaimini	Anand Daniel	Anand Daniel
Country of incorporation or residence of related party	INDIA	INDIA	UNITED STATES	UNITED STATES
Permanent account number of related party	AMYPJ1550G	AMYPJ1550G		
Description of nature of transactions with related party	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions
Description of nature of related party relationship	Key management personnel	Key management personnel	Key management personnel	Key management personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	5		6	
	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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mukul Arora	Mukul Arora	Jayant Goel	Jayant Goel
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AFVPA9257M	AFVPA9257M	AADPG4914C	AADPG4914C
Description of nature of transactions with related party	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions
Description of nature of related party relationship	Key management personnel	Key management personnel	Key management personnel	Key management personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	7		8	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Daniel Joram Brody	Daniel Joram Brody	Ashutosh Sharma	Ashutosh Sharma
Country of incorporation or residence of related party	HONG KONG	HONG KONG	INDIA	INDIA
Permanent account number of related party			AUPPS7316A	AUPPS7316A
Description of nature of transactions with related party	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions
Description of nature of related party relationship	Key management personnel	Key management personnel	Key management personnel	Key management personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	9		10	
	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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Lawrence Charles Illg	Lawrence Charles Illg	Rahul Bothra	Rahul Bothra
Country of incorporation or residence of related party	UNITED STATES	UNITED STATES	INDIA	INDIA
Permanent account number of related party			ADVPB3713D	ADVPB3713D
Description of nature of transactions with related party	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions
Description of nature of related party relationship	Key management personnel	Key management personnel	Key management personnel	Key management personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	11		12	
	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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sonal Bhandari	Vishal Bhatia	Vivek Sunder	Vivek Sunder
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ANIPB4203H	ADRPB0340E	ANRPS0525L	ANRPS0525L
Description of nature of transactions with related party	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions
Description of nature of related party relationship	Key management personnel	Key management personnel	Key management personnel	Key management personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	13		17	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sumer Juneja	Joseph Cherian	Zhu Wenqian	Zhu Wenqian
Country of incorporation or residence of related party	INDIA	INDIA	CHINA	CHINA
Permanent account number of related party	AEIPJ9524L	ADLPC1547Q		
Description of nature of transactions with related party	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions	As Per Related Party Transactions
Description of nature of related party relationship	Key management personnel	Key management personnel	Key management personnel	Key management personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]	Textual information (19) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (19)

Disclosure of related party [Text Block]

Related party transactions

i. Related parties where control exists:

Wholly owned subsidiaries

Scootsy Logistics Private Limited
("Scootsy")

Supr Infotech Solutions Private Limited
("SuprDaily")

Associate company

Maverix Platforms Private Limited
("Maverix") - till December 26, 2021

ii. Related party which have significant influence

MIH India Food Holdings B.V.(Naspers)

iii. Related parties under Ind AS 24:

Key management personnel

Name	Designation	Date of appointment Date of resignation	
Sriharsha Majety	Director and Chief Executive Officer	Dec 26, 2013	
Lakshmi Nandan Reddy Obul	Director	Dec 26, 2013	
Rahul Jaimini	Nominee Director	Jan 30, 2015	Nov 18, 2021
Anand Daniel	Nominee Director	Jul 10, 2015	
Mukul Arora	Nominee Director	Oct 21, 2015	Oct 21, 2021
Jayant Goel	Nominee Director	Dec 29, 2015	Oct 21, 2021
Ashutosh Sharma	Nominee Director	Jun 21, 2017	
Lawrence Charles Illg	Nominee Director	Mar 21, 2019	

Daniel Joram Brody	Nominee Director	May 08, 2020	Nov 15, 2021
Zhu Wenqian	Nominee Director	May 20, 2020	Oct 29, 2021
Rahul Bothra	Chief Financial Officer	Sep 1, 2017	
Vivek Sunder	Chief Operating Officer	Jul 02, 2018	Sep 30, 2021
Sumer Juneja	Nominee Director	Jul 28, 2021	
Sonal Bhandari	Company Secretary	Jan 03, 2022	

iv. Details of transactions with the related parties:

Particulars		Year ended	Year ended
March 31, 2022	March 31, 2021		
a.	Transactions with associate		
	Capital infusion into the Company		
	Maverix	16	19
		16	19
b.	Transactions with key managerial personnel:		
	(i) Remuneration to key management personnel		
	Short-term employee benefits	80	115
	Post-employment benefits	4	1
	Share-based payment	1,785	155
		1,869	271
	(ii) Issue and allotment of bonus CCPS shares to key managerial personnel	1,19,297	-
		1,19,297	-

v. Details of balance receivable from and payable to related parties are as follows:

Particulars		As at	As at
March 31, 2022	March 31, 2021		
a.	Salary and perquisites payable to key managerial personnel:	5	13
		5	13

All the above related party transactions are carried at arm's length price.

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

Disclosure of contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Contingent liability on disputed income tax [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 [Line items]				
Description of nature of obligation, contingent liabilities	Refer to child member	Refer to child member	Income Tax demands	Income Tax demands
Estimated financial effect of contingent liabilities	57	56	16	16

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 service tax demands [Member]		Other contingent liabilities, others [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 [Line items]				
Description of nature of obligation, contingent liabilities	Service tax demands	Service tax demands	Legal claim contingencies	Legal claim contingencies
Estimated financial effect of contingent liabilities	14	14	27	26

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (20) [See below]	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Claims against the Group not acknowledged as debts: Service tax demands (refer note (i) below) Legal claim contingencies (refer note (ii) below) Income Tax demands (refer note (iii) below)	Claims against the Group not acknowledged as debts: Service tax demands (refer note (i) below) Legal claim contingencies (refer note (ii) below) Income Tax demands (refer note (iii) below)

Textual information (20)

Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

		(Rs. in Million)	
		As at	As at
		March 31, 2022	March 31, 2021
	Commitments and contingencies		
(a)	Commitments		
(i)	Estimated amount of contracts remaining to be executed on capital account and not provided for:		
	As at March 31, 2022, the Group had commitment of Rs. 215 Million (March 31, 2021: Rs. 14 Million) towards the procurement of property, plant and equipments.		
(b)	Contingent liabilities		
	Claims against the Group not acknowledged as debts:		
	Service tax demands (refer note (i) below)	14	14
	Legal claim contingencies (refer note (ii) below)	27	26
	Income Tax demands (refer note (iii) below)	16	16
		57	56
	(i) The Group has received demand notice towards the CENVAT credit input availed with respect to exempted income and others, under the provisions of the Finance Act, 1994 pertaining to the period September 2015 - June 2017. The notice is disputed by the management and the Group has filed a response against this notice. The Management is of the view that the service tax is exempt on the matters discussed in the notice and there was no related CENVAT pertaining to exempted income, and is confident that the demands raised by the Assessing Officers are not tenable under law. Pending the outcome of the aforesaid matter under litigation, no provision has been made in the books to account for these tax demands. No reimbursements are expected against the aforesaid claims.		
	(ii) Majorly consists of customer claims through consumer forum relating to quality of service etc. these demands are disputed by the company, and matters are presently under arbitration with the consumer forum and other arbitral tribunal. The Group has been advised by its legal counsel that it is only possible, but not probable, that the action will succeed. Accordingly, no provision for any liability has been made in these financial statements. The trial on these cases are on-going and therefore it is not practicable to state the timing of the payment, if any. No reimbursements are expected against the aforesaid claims. Other pending cases in which the Group has been made a party are not material in the nature.		
	(iii) In the year ended March 31, 2020, one of the subsidiaries of the Group had received an income tax order for the assessment year 2017-18 in respect of disallowances of certain expenses and transactions, the order demanding Rs. 16 Million has been raised by the authorities which have been challenged by the management and have paid an amount of Rs. 1 Million under protest. Based on the management internal assessment supported by external legal counsel views believes the expenditures are deductible and is confident that		

the demands raised by the Assessing Officers are not tenable under the Income Tax Act, 1961. Pending outcome of the aforesaid matters under litigation, no provision has been made in the books of account towards these tax demands.

[610500] Notes - Events after reporting period

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

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

[612500] Notes - Share-based payment arrangements

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

..(1)

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

Types of share-based payment arrangements [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	Employee Option (ESOP)	Stock Plan Employee Option Plan (ESOP)

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of share-based payment arrangements [TextBlock]	Textual information (21) [See below]		
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options granted in share-based payment arrangement	[pure] 27,995	[pure] 11,291	
Number of share options forfeited in share-based payment arrangement	(A) [pure] -10,869	[pure] -6,416	
Number of share options exercised in share-based payment arrangement	[pure] -4,955	[pure] -2,656	
Number of share options expired in share-based payment arrangement	[pure] 0	[pure] 0	
Total changes of number of share options outstanding in share based payment arrangement	[pure] 12,171	[pure] 2,219	
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 68,897	[pure] 56,726	[pure] 54,507
Number of share options exercisable in share-based payment arrangement	[pure] 34,276	[pure] 26,963	

Footnotes

(A) Forfeited, expired and surrendered (10,869)

Textual information (21)

Disclosure of share-based payment arrangements [Text Block]

Employee Stock Option Plan (ESOP)

The Group has granted stock options under the employee stock option scheme- Bundl ESOP 2015 plan respectively, as approved by the Board of Directors and shareholders in the Annual General Meeting of the company, to the eligible employees of the Group. These options would vest generally over 4 years from the date of grant based on the vesting conditions as per letter of grant executed between the Group and the employee of the Group. Option vested can be executed at the time of liquidity event as per the provisions outlined in the Bundl ESOP plan 2015. Each option when exercised would be converted into fourteen hundred and one fully paid-up equity share of INR 1 each of the Group but not exceeding 10,46,23,878* (March 31, 2021: 9,05,50,833) equity shares (after adjusting for the bonus issue).

The Bundl ESOP Plan 2021 has been approved by the Board of Directors of the Group at their meeting held on August 06, 2021 and the shareholders of the Group by way of Ordinary resolution passed at their Extra Ordinary General meeting held on August 10, 2021 for granting of aggregate 25,370 options which were increased to 30,370 options vide Extraordinary General meeting held on January 03, 2022. The scheme shall be in force until such time all the Options are granted and Exercised by the eligible employees in accordance with the scheme. Option vested can be executed at the time of liquidity event as per the provisions outlined in the Bundl ESOP plan 2021. Each option when exercised would be converted into fourteen hundred and one fully paid-up equity share of INR 1 each of the Group but not exceeding 4,25,48,370* equity shares (after adjusting for the bonus issue).

*During the year , the Group has issued bonus shares in the ratio of 1400:1 to all the existing shareholders whose names appear in the register of members of the Company as on Dec 31, 2021. Hence each option granted under the above schemes would be eligible for 1,401 equity shares. Also for the options granted on or after the bonus issues exercise price has been fixed as Rs. 1,401/-.

The following table summarises the movement in stock option granted and weighted average exercise price (WAEP) during the year:

Bundl ESOP 2015 Plan

		As at	As at
March 31, 2022	March 31, 2021		
Outstanding at the beginning of the year		56,726	54,507

Granted	27,995	11,291
Exercised	-4,955	-2,656
Forfeited, expired and surrendered	-10,869	-6,416
Outstanding at the end of the year	68,897	56,726
Exercisable at the end of the year	34,276	26,963

The aforesaid Bundl ESOP 2015 plan carries a weighted average price of INR 1, for all of the above category for all the years

Bundl ESOP 2021 Plan

	As at	As at
	March 31, 2022	March 31, 2021
Outstanding at the beginning of the year	-	-
Granted	19,955	-
Exercised	-	-
Forfeited, expired and surrendered	-823	-
Outstanding at the end of the year	19,132	-
Exercisable at the end of the year	-	-

Details of weighted average remaining contractual life and range of exercise prices for the options outstanding at the reporting date:

Particulars	No of options	No of equity shares arising out of options	Range of exercise price	Remaining life (years)*
March 31, 2022				
Bundl ESOP 2015 Plan	68,897	9,65,24,697	1-1401	83
Bundl ESOP 2021 Plan	19,132	2,68,03,932	1-1401	83
March 31, 2021				
Bundl ESOP 2015 Plan	56,726	56,726	1	83

*Weighted average remaining contractual life in years.

The Group has used Black Scholes Option Pricing Model. The following table list the inputs to the models used for Bundl ESOP 2015 plan & Bundl ESOP 2021 plan:

Particulars	Dec 31, 2021	Sep 30, 2021	June 30, 2021	Year ended March 31, 2022			
				Jan 01, 2022 to	Oct 01, 2021 to	July 01, 2021 to	Apr 01, 2021 to
Risk free interest rate				5.95%	5.62%	5.66%	5.47%
Expected life of options granted				5.01	5.01	4.73	4.48
Expected volatility (weighted average)				43.82%	39.33%	39.21%	39.23%
Dividend Yield (%)				-	-	-	-
Fair value of the option				2,32,566	2,32,563	2,23,905	2,11,741
Exercise price				1,401	1	1	1
Particulars	Aug 02, 2020	Year ended March 31, 2021					
		Aug 03, 2020 to	Apr 01, 2020 to				
Risk free interest rate				5%	6%		
Expected life of options granted				5	4		
Expected volatility (weighted average)				49%	48%		
Dividend Yield (%)				-	-		
Fair value of the option				1,94,170	1,94,170		
Exercise price				1	1		

The expected life of stock options is based on

historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may also not necessarily be the actual outcome.

During the year ended March 31, 2022, the Group has launched Swiggy Liquidity Program ("SLP" or "Program") to provide liquidity to its eligible employees subject to certain conditions. As per the program the liquidity is being carried out in two rounds i.e, during July, 22 and July, 23. Liquidity price would be fair market value (FMV) at the time of liquidity, facilitated by the Group preferably through a secondary market sale or internal company financed liquidity event. The liquidity event was considered as a modification, considering appropriate assumptions and the fair value on the date of modification of Rs.1,596 Mn is recognized as financial liability with a corresponding adjustment to equity. Subsequent to the Balance Sheet date, the Group has facilitated the first round of liquidity i.e during July, 2022 for the eligible employees, accordingly a cost of Rs. 48 Million at the FMV as on March 31, 2022 for 3,363 options pertaining to first round of liquidity scheme and Rs. 227 Mn for 5,725 options pertaining to second round of liquidity scheme has been recorded in the financial statements for the year ended March 31, 2022.

[613000] Notes - Earnings per share

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]	Textual information (22) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -221	[INR/shares] -99
Total basic earnings (loss) per share	[INR/shares] -221	[INR/shares] -99
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -221	[INR/shares] -99
Total diluted earnings (loss) per share	[INR/shares] -221	[INR/shares] -99
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	-36,289	-16,169
Profit (loss), attributable to ordinary equity holders of parent entity	-36,289	-16,169
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	-36,289	-16,169
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-36,289	-16,169
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 16,44,23,067	[shares] 16,40,92,740

Textual information (22)

Disclosure of earnings per share [Text Block]

Loss per share

The following reflects the income and share data used in the basic and diluted loss per share (EPS) computations:

Particulars		Year ended	Year ended
March 31, 2022	March 31, 2021		
Nominal value per equity share (Rs.)		1	1
Loss attributable to equity shareholders (Rs. in Million)		-36,289	-16,169
Weighted average number of equity shares for basic EPS (No.)		16,44,23,067	16,40,92,740
Loss per share (Rs.)		-221	-99

Note: ESOPs outstanding as at March 31, 2022 and March 31, 2021 are anti-dilutive in nature and accordingly have not been considered for the purpose of Dilutive EPS.

[610900] Notes - First time adoption

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

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