

ATHER ENERGY PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

[700300] Disclosure of general information about company

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Name of company	ATHER ENERGY PRIVATE LIMITED	
Corporate identity number	U40100KA2013PTC093769	
Permanent account number of entity	AAMCA0812H	
Address of registered office of company	3rd FLOOR, TOWER D, IBC KNOWLEDGE PARK,, #4/1, BANNERGHATTA MAIN ROAD, BANGALORE, Bangalore, Karnataka, 560029, India,	
Type of industry	Commercial and Industrial	
Registration date	21/10/2013	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	23/04/2021	
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	3rd FLOOR, TOWER D, IBC KNOWLEDGE PARK, #4/1, BANNERGHATTA MAIN ROAD BANGALORE 560029 IN	
Name of city of place of maintenance of computer servers (storing accounting data)	Bangalore	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Karnataka	
Pin code of place of maintenance of computer servers (storing accounting data)	560029	
Name of district of place of maintenance of computer servers (storing accounting data)	Bangalore	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	08046465757	
Total number of product or service category	1	
Description of principal product or services category	Automobile Manufacturing	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1
	01/04/2020 to 31/03/2021
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	8703
Description of product or service category	MOTR CARS & OTHR MOTR VHCLS FR TRNSPRT OF PERSONS(EXCL OF 8702)INCL RCNG CARS ETC
Turnover of product or service category	798
Highest turnover contributing product or service (ITC 8 digit) code	87031010
Description of product or service	ELECTRICALLY OPERATED VHCLS N.E.S.
Turnover of highest contributing product or service	798

[700600] Disclosures - Directors report

Details of shareholding pattern of top 10 shareholders [Table]

..(1)

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

Name of top 10 shareholder [Axis]	Name of top 10 shareholder [Member]	
Change in shareholding [Axis]	Shareholding [Member]	
	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 1,09,335	[shares] 1,09,335
Percentage of total shares held at end of period	100.00%	
Total number of shares held at end of period	[shares] 1,09,335	[shares] 1,09,335
Percentage of total shares held at end of period	100.00%	
Total number of shares held at end of period	[shares] 1,09,335	[shares] 1,09,335
Percentage of total shares held at end of period	100.00%	
Details of shareholding pattern of top 10 shareholders [Abstract]		
Details of shareholding pattern of top 10 shareholders [LineItems]		
Total number of shares held at end of period	[shares] 1,09,335	[shares] 1,09,335
Percentage of total shares held at end of period	100.00%	
Total number of shares held at end of period	[shares] 1,09,335	[shares] 1,09,335
Percentage of total shares held at end of period	100.00%	

Details of change in promoters' shareholding [Table]

..(1)

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

Promoters [Axis]	Promoters1		Promoters2	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 44,800	[shares] 44,800	[shares] 44,800	[shares] 44,800
Percentage of total shares held at end of period	40.98%	40.98%	40.98%	40.98%
Total number of shares held at end of period	[shares] 44,800	[shares] 44,800	[shares] 44,800	[shares] 44,800
Percentage of total shares held at end of period	40.98%	40.98%	40.98%	40.98%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 44,800	[shares] 44,800	[shares] 44,800	[shares] 44,800
Percentage of total shares held at end of period	40.98%	40.98%	40.98%	40.98%
Total number of shares held at end of period	[shares] 44,800	[shares] 44,800	[shares] 44,800	[shares] 44,800
Percentage of total shares held at end of period	40.98%	40.98%	40.98%	40.98%
Total number of shares held at end of period	[shares] 44,800	[shares] 44,800	[shares] 44,800	[shares] 44,800
Percentage of total shares held at end of period	40.98%	40.98%	40.98%	40.98%

Details of indebtedness of company [Table]

..(1)

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

Indebtedness [Axis]	Indebtedness [Member]		Secured loans excluding deposits [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Details of indebtedness of company [Abstract]				
Details of indebtedness of company [LineItems]				
Changes in indebtedness [Abstract]				
Addition in indebtedness	270		270	
Reduction in indebtedness	369.18		369.18	
Total changes in indebtedness	-99.18		-99.18	
Principal amount at end of financial year	1,735.72	1,821.7	1,735.72	1,821.7
Interest due but not paid at end of financial year	13.43	0	13.43	0
Interest accrued but not due at end of financial year	0	13.2	0	13.2
Total indebtedness at end of financial year	1,749.15	1,834.9	1,749.15	1,834.9

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

..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	Asper Note 30 of Financial Statements
	01/04/2020 to 31/03/2021
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]	
Name of related party	As per Note 30 of Financial Statements
Nature of related party relationship	Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager
Description of nature of material contracts/arrangements/transactions with related party	As per Note 30 of Financial Statements
Duration of material contracts/arrangements/transactions with related party	As per Note 30 of Financial Statements

Details of shareholding pattern [Table]

..(1)

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

Shareholding pattern [Axis]	Shareholders [Member]		Promoters [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 1,09,335	[shares] 1,09,335	[shares] 89,700	[shares] 89,700
Total number of shares held at end of period	[shares] 1,09,335	[shares] 1,09,335	[shares] 89,700	[shares] 89,700
Percentage of total shares held at end of period	100.00%		82.04%	
Total number of shares held at end of period	[shares] 1,09,335	[shares] 1,09,335	[shares] 89,700	[shares] 89,700
Percentage of total shares held at end of period	100.00%		82.04%	
Total number of shares held at end of period	[shares] 1,09,335	[shares] 1,09,335	[shares] 89,700	[shares] 89,700
Percentage of total shares held at end of period	100.00%		82.04%	
Total number of shares held at end of period	[shares] 1,09,335	[shares] 1,09,335	[shares] 89,700	[shares] 89,700
Percentage of total shares held at end of period	100.00%		82.04%	
Total number of shares held at end of period	[shares] 1,09,335	[shares] 1,09,335	[shares] 89,700	[shares] 89,700
Percentage of total shares held at end of period	100.00%		82.04%	

Details of shareholding pattern [Table]

..(2)

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

Shareholding pattern [Axis]	Indian [Member]		Individual/HUF [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 89,700	[shares] 89,700	[shares] 89,600	[shares] 89,600
Total number of shares held at end of period	[shares] 89,700	[shares] 89,700	[shares] 89,600	[shares] 89,600
Percentage of total shares held at end of period	82.04%		81.95%	
Total number of shares held at end of period	[shares] 89,700	[shares] 89,700	[shares] 89,600	[shares] 89,600
Percentage of total shares held at end of period	82.04%		81.95%	
Total number of shares held at end of period	[shares] 89,700	[shares] 89,700	[shares] 89,600	[shares] 89,600
Percentage of total shares held at end of period	82.04%		81.95%	
Total number of shares held at end of period	[shares] 89,700	[shares] 89,700	[shares] 89,600	[shares] 89,600
Percentage of total shares held at end of period	82.04%		81.95%	
Total number of shares held at end of period	[shares] 89,700	[shares] 89,700	[shares] 89,600	[shares] 89,600
Percentage of total shares held at end of period	82.04%		81.95%	

Details of shareholding pattern [Table]

..(3)

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

Shareholding pattern [Axis]	Other [Member]		Public shareholding [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 100	[shares] 100	[shares] 19,635	[shares] 19,635
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 19,635	[shares] 19,635
Percentage of total shares held at end of period	0.09%		17.96%	
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 19,635	[shares] 19,635
Percentage of total shares held at end of period	0.09%		17.96%	
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 19,635	[shares] 19,635
Percentage of total shares held at end of period	0.09%		17.96%	
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 19,635	[shares] 19,635
Percentage of total shares held at end of period	0.09%		17.96%	
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 19,635	[shares] 19,635
Percentage of total shares held at end of period	0.09%		17.96%	

Details of shareholding pattern [Table]

..(4)

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

Shareholding pattern [Axis]	Non institutions [Member]		Non institutions corporate bodies [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 19,635	[shares] 19,635	[shares] 5,360	[shares] 5,360
Total number of shares held at end of period	[shares] 19,635	[shares] 19,635	[shares] 5,360	[shares] 5,360
Percentage of total shares held at end of period	17.96%		4.91%	
Total number of shares held at end of period	[shares] 19,635	[shares] 19,635	[shares] 5,360	[shares] 5,360
Percentage of total shares held at end of period	17.96%		4.91%	
Total number of shares held at end of period	[shares] 19,635	[shares] 19,635	[shares] 5,360	[shares] 5,360
Percentage of total shares held at end of period	17.96%		4.91%	
Total number of shares held at end of period	[shares] 19,635	[shares] 19,635	[shares] 5,360	[shares] 5,360
Percentage of total shares held at end of period	17.96%		4.91%	
Total number of shares held at end of period	[shares] 19,635	[shares] 19,635	[shares] 5,360	[shares] 5,360
Percentage of total shares held at end of period	17.96%		4.91%	

Details of shareholding pattern [Table]

..(5)

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

Shareholding pattern [Axis]	Indian corporate bodies [Member]		Overseas corporate bodies [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 5,260	[shares] 5,260	[shares] 100	[shares] 100
Total number of shares held at end of period	[shares] 5,260	[shares] 5,260	[shares] 100	[shares] 100
Percentage of total shares held at end of period	4.82%		0.09%	
Total number of shares held at end of period	[shares] 5,260	[shares] 5,260	[shares] 100	[shares] 100
Percentage of total shares held at end of period	4.82%		0.09%	
Total number of shares held at end of period	[shares] 5,260	[shares] 5,260	[shares] 100	[shares] 100
Percentage of total shares held at end of period	4.82%		0.09%	
Total number of shares held at end of period	[shares] 5,260	[shares] 5,260	[shares] 100	[shares] 100
Percentage of total shares held at end of period	4.82%		0.09%	
Total number of shares held at end of period	[shares] 5,260	[shares] 5,260	[shares] 100	[shares] 100
Percentage of total shares held at end of period	4.82%		0.09%	

Details of shareholding pattern [Table]

..(6)

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

Shareholding pattern [Axis]	Individuals [Member]		Individual shareholders holding nominal share capital upto rupees one lakh [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 14,275	[shares] 14,275	[shares] 14,175	[shares] 14,175
Total number of shares held at end of period	[shares] 14,275	[shares] 14,275	[shares] 14,175	[shares] 14,175
Percentage of total shares held at end of period	13.05%		12.96%	
Total number of shares held at end of period	[shares] 14,275	[shares] 14,275	[shares] 14,175	[shares] 14,175
Percentage of total shares held at end of period	13.05%		12.96%	
Total number of shares held at end of period	[shares] 14,275	[shares] 14,275	[shares] 14,175	[shares] 14,175
Percentage of total shares held at end of period	13.05%		12.96%	
Total number of shares held at end of period	[shares] 14,275	[shares] 14,275	[shares] 14,175	[shares] 14,175
Percentage of total shares held at end of period	13.05%		12.96%	
Total number of shares held at end of period	[shares] 14,275	[shares] 14,275	[shares] 14,175	[shares] 14,175
Percentage of total shares held at end of period	13.05%		12.96%	

Details of shareholding pattern [Table]

..(7)

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

Shareholding pattern [Axis]	Individual shareholders holding nominal share capital in excess of rupees one lakh [Member]	
	31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]		
Details of shareholding pattern [LineItems]		
Number of demat shares held at end of period	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 100	[shares] 100
Total number of shares held at end of period	[shares] 100	[shares] 100
Percentage of total shares held at end of period	0.09%	
Total number of shares held at end of period	[shares] 100	[shares] 100
Percentage of total shares held at end of period	0.09%	
Total number of shares held at end of period	[shares] 100	[shares] 100
Percentage of total shares held at end of period	0.09%	
Total number of shares held at end of period	[shares] 100	[shares] 100
Percentage of total shares held at end of period	0.09%	
Total number of shares held at end of period	[shares] 100	[shares] 100
Percentage of total shares held at end of period	0.09%	

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	Director1	Director2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	TARUN	SWAPNIL
Middle name of director	SANJAY	BABANLAL
Last name of director	MEHTA	JAIN
Designation of director	Director	Director
Director identification number of director	06392463	06682759
Date of signing board report	10/06/2021	10/06/2021

Details of shareholding pattern of directors and key managerial personnel [Table]

..(1)

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

Directors and key managerial personnel [Axis]	kmp1		kmp2	
	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 44,800	[shares] 44,800	[shares] 44,800	[shares] 44,800
Percentage of total shares held at end of period	40.98%	40.98%	40.98%	40.98%
Total number of shares held at end of period	[shares] 44,800	[shares] 44,800	[shares] 44,800	[shares] 44,800
Percentage of total shares held at end of period	40.98%	40.98%	40.98%	40.98%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 44,800	[shares] 44,800	[shares] 44,800	[shares] 44,800
Percentage of total shares held at end of period	40.98%	40.98%	40.98%	40.98%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 44,800	[shares] 44,800	[shares] 44,800	[shares] 44,800
Percentage of total shares held at end of period	40.98%	40.98%	40.98%	40.98%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Tarun Sanjay Mehta		Swapnil Babanlal Jain	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 44,800	[shares] 44,800	[shares] 44,800	[shares] 44,800
Percentage of total shares held at end of period	40.98%	40.98%	40.98%	40.98%

Details of principal business activities contributing 10% or more of total turnover of company [Table]

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2020 to 31/03/2021
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Automobile
Description of main product/service	Manufacturing of electronic scooter
NIC code of product/service	2910
Percentage to total turnover of company	99.80%

Details of shareholding of promoters [Table]

..(1)

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

Promoters [Axis]	Promoters1		Promoters2	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 44,800	[shares] 44,800	[shares] 44,800	[shares] 44,800
Percentage of total shares held at end of period	40.98%	40.98%	40.98%	40.98%
Percentage of change in shares held during year	22.67%		22.67%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Tarun Mehta Sanjay		Swapnil B Jain	
Total number of shares held at end of period	[shares] 44,800	[shares] 44,800	[shares] 44,800	[shares] 44,800
Percentage of total shares held at end of period	40.98%	40.98%	40.98%	40.98%
Percentage of change in shares held during year	22.67%		22.67%	
Total number of shares held at end of period	[shares] 44,800	[shares] 44,800	[shares] 44,800	[shares] 44,800
Percentage of total shares held at end of period	40.98%	40.98%	40.98%	40.98%
Total number of shares held at end of period	[shares] 44,800	[shares] 44,800	[shares] 44,800	[shares] 44,800
Percentage of total shares held at end of period	40.98%	40.98%	40.98%	40.98%
Total number of shares held at end of period	[shares] 44,800	[shares] 44,800	[shares] 44,800	[shares] 44,800
Percentage of total shares held at end of period	40.98%	40.98%	40.98%	40.98%

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

	01/04/2020 to 31/03/2021	31/03/2020
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]	
Description of state of companies affair	refer board report	
Disclosure relating to amounts if any which is proposed to carry to any reserves	refer board report	
Disclosures relating to amount recommended to be paid as dividend	refer board report	
Details regarding energy conservation	refer board report	
Details regarding technology absorption	refer board report	
Details regarding foreign exchange earnings and outgo	refer board report	
Disclosures in director's responsibility statement	refer board report	
Details of material changes and commitment occurred during period affecting financial position of company	refer board report	
Particulars of loans guarantee investment under section 186 [TextBlock]	refer board report	
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	refer board report	
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]		
Whether there are contracts/arrangements/transactions not at arm's length basis	No	
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]		
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes	
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	refer board report	
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]		
Particulars of holding, subsidiary and associate companies [Abstract]		
Name of company	ATHER ENERGY PRIVATE LIMITED	
Details of shareholding pattern [Abstract]		
Number of demat shares held at end of period	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 1,09,335	[shares] 1,09,335
Total number of shares held at end of period	[shares] 1,09,335	[shares] 1,09,335
Percentage of total shares held at end of period	100.00%	
Details of shareholding of promoters [Abstract]		
Total number of shares held at end of period	[shares] 1,09,335	[shares] 1,09,335
Percentage of total shares held at end of period	100.00%	
Details of change in promoters shareholding [TextBlock]		
Details of change in promoters' shareholding [Abstract]		
Total number of shares held at end of period	[shares] 1,09,335	[shares] 1,09,335
Percentage of total shares held at end of period	100.00%	
Details of shareholding pattern of top 10 shareholders [Abstract]		
Total number of shares held at end of period	[shares] 1,09,335	[shares] 1,09,335
Percentage of total shares held at end of period	100.00%	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]		
Details of shareholding pattern of directors and key managerial personnel [Abstract]		
Total number of shares held at end of period	[shares] 1,09,335	[shares] 1,09,335
Percentage of total shares held at end of period	100.00%	
Details of indebtedness of company [Abstract]		
Changes in indebtedness [Abstract]		
Addition in indebtedness	270	
Reduction in indebtedness	369.18	
Total changes in indebtedness	-99.18	
Principal amount at end of financial year	1,735.72	1,821.7
Interest due but not paid at end of financial year	13.43	0
Interest accrued but not due at end of financial year	0	13.2
Total indebtedness at end of financial year	1,749.15	1,834.9
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	refer board report	

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	refer report	board	
Disclosure of statement on development and implementation of risk management policy [TextBlock]	refer report	board	
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	refer report	board	
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]			
Disclosure of financial summary or highlights [TextBlock]	refer report	board	
Disclosure of change in nature of business [TextBlock]	refer report	board	
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	refer report	board	
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	refer report	board	
Details relating to deposits covered under chapter v of companies act [TextBlock]	refer report	board	
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	refer report	board	
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	refer report	board	
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	refer report	board	
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	refer report	board	
Details of remuneration of director or managerial personnel [Abstract]			
Number of meetings of board			10
Details of signatories of board report [Abstract]			
Name of director signing board report [Abstract]			

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

NOTICE

Notice is hereby given that the 8th (Eighth) Annual General Meeting ('AGM') of the Members of Ather Energy Private Limited ("Company") is to be held on Thursday, July 15, 2021 at 4:30 PM (IST) at Registered Office (for record purposes) of the Company at 3rd Floor, Tower D, IBC Knowledge Park, #4/1, Bannerghatta Main Road Bangalore 560 029, through Video Conferencing (VC) / Other Audio Visual Means (OAVM), to transact the following business:

ORDINARY BUSINESS:

1. To consider and adopt the audited financial statements of the Company including the Balance Sheet as at March 31, 2021, the statement of Profit and Loss, the Cash Flow Statement for the year ended on that date along with the Schedules and Notes on Accounts appended thereto and the reports of the Board of Directors and Auditors thereon.

SPECIAL BUSINESS:

2. TO CONSIDER THE APPOINTMENT OF MS. REETA NATHWANI (DIN: 08959036) AS A DIRECTOR OF THE COMPANY.

To consider and if thought fit pass with or without modification the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Companies (Appointment and Qualifications of Directors) Rules, 2014, as amended from time to time, Ms. Reeta Nathwani (DIN: 08959036) who was appointed as an Additional Director by the Board on 23rd November 2020 in terms of Section 161 of the Companies Act, 2013 and who holds office up to the Annual General Meeting, be and is hereby appointed as Director of the Company .

RESOLVED FURTHER THAT any one of the directors of the Company or Company Secretary be and is hereby severally authorized to do all such acts, matters, deeds and things necessary or desirable to give effect to the above resolutions including filing of necessary forms with the jurisdictional Registrar of Companies and to comply with all other requirements in this regard."

3. APPOINTMENT OF STATUTORY AUDITOR TO FILL CASUAL VACANCY.

To consider, and if thought fit, pass with or without modification, the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 139, 141 and other applicable provisions of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 as amended from time to time, including any statutory modification(s) or re-enactment(s) thereof), for the time being in force to the extent applicable and pursuant to recommendation made by the Board of Directors of the Company

at its meeting held on 10th June 2021, Deloitte Haskins & Sells, Chartered Accountants (Firm Registration 008072S), be and are hereby appointed as Statutory Auditors of the Company to fill the vacancy caused due to the resignation of R.G.N. Price & Co, Chartered Accountants (Firm Registration Number - 002785S).

RESOLVED FURTHER THAT Deloitte Haskins & Sells, Chartered Accountants (Firm Registration 008072S), be and are hereby appointed as Statutory Auditor of the Company for a period of five (05) years from 8th Annual General Meeting until the conclusion of the 13th Annual General Meeting and they shall conduct the Statutory Audit for the financial year ended 31st March, 2022, on such terms, including remuneration (plus applicable taxes, out of pocket expenses, travelling and other expenses), as may be mutually agreed to between the Board of Directors of the Company and Deloitte Haskins & Sells, Chartered Accountants (Firm Registration 008072S).

FURTHER RESOLVED THAT any one of the Directors of the Company or Company Secretary be and is hereby severally authorized to do all such acts, matters, deeds and things necessary or desirable to give effect to the above resolutions including filing of necessary forms with the jurisdictional Registrar of Companies and to comply with all other requirements in this regard."

4. APPROVAL OF AMENDMENT OF ATER ENERGY EMPLOYEE STOCK OPTION PLAN 2021:

To consider, and if thought fit, pass with or without modification, the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to section 62(1)(b) of the Companies Act 2013 and Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014 and other applicable provisions, if any, of the Companies Act, 2013, and rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force) approval of the shareholders of the Company be and is hereby accorded, by way of special resolution for amending the Ather Energy Employee Stock Option Plan by adoption of the "Amended and Restated Ather Energy ESOP Plan 2021" of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to make any modifications, changes, variations, alterations, or revisions to the "amended and restated Ather Energy ESOP Plan 2021", as it may deem fit, from time to time or to suspend, withdraw or revive, in conformity with the provisions of the Companies Act 2013.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to take all such steps and actions and give such directions as it may in its absolute discretion deem necessary and to settle any question that may arise in this regard without being required to seek any further consent or approval of the shareholders of the Company to the end and intent that the shareholders of the Company shall be deemed to have given their approval thereto expressly by the authority of this resolution.

FURTHER RESOLVED THAT each of the Directors of the Company be and is hereby severally authorized to do all such acts, matters, deeds and things necessary or desirable to give effect to the above resolutions including filing of necessary forms with the jurisdictional Registrar of Companies and to comply with all other requirements in this regard".

FOR AND ON ORDER OF THE BEHALF OF THE BOARD OF DIRECTORS

ATHER ENERGY PRIVATE LIMITED

Sd/-

Raj Kiran B S

Company Secretary

ICSI Membership No. F9482

Date: 23rd June 2021

Place: Bengaluru

NOTES:

1. In view of the continuing COVID-19 pandemic, the Govt. of India, Ministry of Corporate Affairs (MCA) allowed Annual General Meeting through Video Conferencing (VC) or Other Audio-Visual Means (OAVM) and dispensed the physical presence of the members at the meeting. Accordingly, the MCA issued Circular No. 14/2020 dated April 08, 2020, Circular No. 17/2020 dated April 13, 2020, and Circular No. 20/2020 dated May 05, 2020, and Circular No 33/2020 dated 28th September 2020 (collectively referred to as "MCA Circulars") and Circular 02/2021 dated 13th January 2021 permitted convening the Annual General Meeting ("AGM" / "Meeting") through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"), without the physical presence of the members at a common venue.
2. In accordance with the MCA, provisions of the Companies Act, 2013 ('the Act'), the AGM of the Company is being held through VC / OAVM. The deemed venue for the AGM shall be the Registered Office of the Company. The detailed procedure for participation in the meeting through VC/OAVM is provided in this notice.
3. The Members only can visit <https://www.airmeet.com/e/022a6370-d41b-11eb-9b2c-4fb27e702554> to attend the 8th AGM on Thursday, July 15, 2021, at 4.30 PM IST.
4. As per the provisions of Clause 3.A. II. of the General Circular No. 20/ 2020 dated May 5, 2020, the matters of Special Business as appearing at Item No. 2,3, and 4 of the accompanying Notice considered to be unavoidable by the Board and hence, form part of this Notice.
5. Generally, a member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself and the proxy need not be a member of the Company. Since this AGM is being held through VC / OAVM pursuant to the MCA Circulars, physical attendance of members has been dispensed with. Accordingly, the facility for appointment of proxies by the members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed hereto. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate thereat and cast their votes by show of hands.
6. As per the provisions under the MCA Circulars, Members attending the AGM through VC shall be counted for the purpose of reckoning the quorum.
7. Body Corporates whose Authorised Representatives are intending to attend the Meeting through VC/OAVM are requested to send to the Company at Rajkiran.bs@atherenergy.com, a certified copy of the Board Resolution authorising their representative to attend and vote on their behalf at the Meeting through e-voting.

8. Explanatory statement pursuant to Section 102 of the Companies Act, 2013 is annexed hereto as Annexure 1.

9. In terms of Articles of Association of the Company , all general meetings, shall be convened by giving at least clear twenty-one days' prior notice either in writing or through electronic mode .

10. The following documents will be available for inspection by the Members electronically during the 8thAGM. Members seeking to inspect such documents can send email to Rajkiran.bs@atherenergy.com

(a) Register of Directors and Key Managerial Personnel and their shareholding and

(b) All such documents referred to in the accompanying Notice and the Explanatory Statement.

As the 8thAGM is being held through VC, the route map is not annexed to this Notice. In case of any queries regarding the Annual Report, the Members may write to Rajkiran.bs@atherenergy.com to receive an email response.

ANNEXURE 1

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

ITEM NO. 2:

The Board of Directors based on the Nomination received from Hero MotoCorp Limited, appointed Ms. Reeta Nathwani as an Additional Director of the Company w.e.f. 23rd November 2020, subject to the approval of Members in the General Meeting as a Director of the Company.

In terms of Section 161 of the Companies Act, 2013, Ms. Reeta Nathwani holds office only up to the date of the forthcoming AGM and is eligible for appointment as a Director. The Company has received requisite consent and declarations from Ms. Reeta Nathwani.

The Board of Directors, therefore, recommend the Ordinary resolution, as set forth in this Notice, for the approval of the Members.

Except Ms. Reeta Nathwani, no director, manager, other key managerial personnel and their relatives are in any way financially or otherwise concerned or interested in the passing of this Ordinary Resolution as set out in this Notice.

The Board recommends the Ordinary Resolution set out at Item No. 2 of the Notice for your approval.

ITEM NO. 3:

The Members of the Company at their Seventh Annual General Meeting (AGM) held on 28th August 2020, had appointed R.G.N. Price & Co, Chartered Accountants (Firm Registration Number - 002785S) as the Statutory Auditors of the Company for a period of five years from the conclusion of 7th AGM until the conclusion of the 12th AGM.

R.G.N. Price & Co, Chartered Accountants (Firm Registration Number - 002785S) vide their resignation letter dated 29th May 2021, have informed the Company that due to commercial reasons, they will not be able to continue as the Statutory Auditor of the Company with effect from the date of 8th AGM which has resulted into a casual vacancy in the office of the Statutory Auditor of the Company.

R.G.N. Price & Co, Chartered Accountants (Firm Registration Number - 002785S) had sought significant increase in their audit fee for FY 2021-22, citing that they were unable to recover their costs considering the Company's expansion and scaling of business. The gap between R.G.N. Price & Co, expectations, and the Company's ability to match the expectations for the audit fee was wide, which despite multiple discussions, could not be bridged.

R.G.N. Price & Co, Chartered Accountants (Firm Registration Number - 002785S) would issue their limited review report on the Company's results for the first quarter of the Financial Year 2021-22. The resignation letter dated 29th May 2021 was duly placed before the Board of Directors of the Company at their meetings held on 10th June 2021.

R.G.N. Price & Co, Chartered Accountants (Firm Registration Number - 002785S) have confirmed to the Board that there were no other misgivings or reasons for resigning other than the commercial reasons and will extend their co-operation to the new Statutory Auditors for smooth transition.

In view of the above, pursuant to the provisions of Section 139 of the Companies Act, 2013 ("the Act"), the Board of Directors of the Company, at their meeting held on 10th June 2021 approved the appointment of Deloitte Haskins & Sells, Chartered Accountants (Firm Registration 008072S) as the Statutory Auditor of the Company, to fill the casual vacancy caused by the resignation of R.G.N. Price & Co, Chartered Accountants (Firm Registration Number - 002785S) , subject to the approval of the shareholders at such remuneration plus out of pocket expenses and applicable taxes, as may be mutually agreed between the Board of Directors of the Company and the Auditors.

Deloitte Haskins & Sells, Chartered Accountants (Firm Registration 008072S), have conveyed their consent to be appointed as the Statutory Auditors of the Company along with the requisite confirmation that, their appointment, if made by the Members, will be within the limits prescribed under the Companies Act, 2013.

The terms and conditions of Deloitte Haskins & Sells, Chartered Accountants (Firm Registration 008072S), including their remuneration, shall be as may be determined and approved by the Board of Directors of the Company. The remuneration paid to the Statutory Auditor would depend on the scope of work and commensurate efforts involved and be in line with the terms and conditions of the resigning Statutory Auditor.

Based on the above, the Board of the Company is of the opinion that Deloitte Haskins & Sells, Chartered Accountants (Firm Registration 008072S), fulfils all the criteria as laid down by the Companies Act, 2013, and it is desirable to appoint them as the Statutory Auditor for a period of five (5) years from until the conclusion of the 13th Annual General meeting to be held in year 2026. The Board of Directors, therefore, recommend the Special resolution, as set forth in this Notice, for the approval of the Members.

None of the Directors or the Key Managerial Personnel of the Company and their relatives are in any way financially or otherwise concerned or interested in the passing of this Special Resolution as set out in this Notice.

The Board recommends the Special Resolution set out at Item No. 3 of the Notice for your approval.

ITEM NO. 4:

The Board proposes to amend the Ather Energy ESOP Plan 2020 which was previously approved by the Members of the Company at their 7th Annual General Meeting held on 28th August 2020.

The existing ESOP Plan was required to be amended and the proposed amendments were broadly on the below mentioned points. The details as required under the rule 12(5) of the Companies (Share Capital and Debentures) Rules, 2014 are mentioned below:

1. The pool size is proposed to increase from 29,209 to 37,209 options to make further grants to eligible employees.
2. Simplification of the language, wherever feasible, for bringing in clarity and for better understanding of the users and Updation of content, wherever required, in light of changes since previous revision.

In terms of section 62(1)(b) of the Companies Act, 2013 and Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014, approval of the shareholders by way of special resolution is required in connection with the "Employee Stock Option" of the Company.

The Board of Directors, therefore, recommend the Special resolution, as set forth in this Notice, for the approval of the Members.

None of the Directors or the Key Managerial Personnel of the Company and their relatives are in any way financially or otherwise concerned or interested in the passing of this Special Resolution as set out in this Notice.

The Board recommends the Special Resolution set out at Item No. 4 of the Notice for your approval.

FOR AND ON ORDER OF THE BEHALF OF THE BOARD OF DIRECTORS

ATHER ENERGY PRIVATE LIMITED

Sd/-

Raj Kiran B S

Company Secretary

ICSI Membership No. F9482

Date: 23rd June 2021

Place: Bengaluru

CORPORATE INFORMATION

Corporate Identification Number : U40100KA2013PTC093769

Board of Directors

Mr. Tarun Sanjay Mehta : Director

Mr. Swapnil Babanlal Jain : Director

Mr. Niranjan Kumar Gupta : Director

Ms. Reeta Nathwani : Additional Director

Chief Financial Officer : Mr. Deepak Jain

Company Secretary : Mr. Raj Kiran B S

Registered Office Address : 3rd Floor, Tower D, IBC Knowledge

Park, # 4/1, Bannerghatta Main Road,

Bengaluru 560 029, Karnataka, India.

Statutory Auditor : R.G.N. Price & Co, Chartered Accountants

(Firm Registration Number - 002785S)

Email ID : CS@atherenergy.com

Website : www.atherenergy.com

To
 The Members of
 Ather Energy Private Limited

Your Directors have pleasure in presenting the 8th Annual Report of the Company together with the audited financial statements for the financial year ended 31st March 2021.

Financial Highlights:

INR Million

Particulars	Financial year ended 31stMarch 2021	Financial year ended 31stMarch 2020
Revenue	798	353
Other Income	65	135
Total Income	863	488
Operating Expenditure	2564	2200
Depreciation and amortization expenses	351	247
Total Expenses	2915	2447
Profit before finance costs and tax	-2052	-1959
Finance costs	280	240
Profit before tax (PBT)	-2332	-2199
Tax	-	-

Profit / (-Loss) for the year	-2332	-2199
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Dividend:

In view of the losses for the financial year, no dividend is recommended as per the provisions of the Companies Act, 2013 ('the Act') and the Rules framed thereunder.

Transfer to Reserves:

Due to losses in FY 2020-21, no amount has been transferred to Reserves.

State of Company's Affairs:

During the year, your Company sold 1958 units of 'Ather 450' electric scooter and 3565 units of the newly launched 'Ather 450X' electric scooter, totalling to 5523 electric scooters.

Hosur Plant Manufacturing Facility

The Company commenced its operations from its newly set up manufacturing facility in Hosur, Tamil Nadu, on January 2, 2021. With a capacity to produce up to 1,10,000 scooters annually, the facility will serve as the Company's national manufacturing hub catering to demand from across the country. Apart from EV manufacturing, the facility also focuses on lithium-ion battery manufacturing and has the capacity to produce up to 1,20,000 battery packs annually.

Business Expansion (Combined with Dealer model and EC)

Your Company operates in markets through an omnichannel retail model focussed on delivering exceptionally high levels of customer experience which builds brand loyalty, strong word of mouth and thereby a continuously growing demand. After successfully operating company owned experience centres and service centres in Bangalore and Chennai over the previous two years, your Company has developed a playbook of systems and processes that can be deployed to profitably operate in any city. With this playbook, the Company launched a retail partnership model and onboarded partners to start operations for Ather in selected cities. The model caters to Tier I and Tier II cities, and requires partners to set up Experience Centre, service centre and warehouse of the requisite size (based on the Tier of the city) to execute business operations. The new experience centres were commenced in 5 cities - Pune, Mumbai, Hyderabad, Ahmedabad, Kochi, and Jaipur. Additionally, sales also began in Coimbatore, Hubli and Delhi.

With introduction of this new business model, the Company plans to increase its footprint across India by starting operation with retail partners in new cities over the upcoming year.

Ather grid

The Company has set up 129 public fast-charging points - Ather Grid across 18 cities in India. The fast-charging network can be used by all electric two-wheelers and electric four-wheelers and this facility is being offered free of charge to everyone till the end of September 2021.

The charging network is supported by the Ather Grid app which allows all EV owners to locate and check the availability of the nearest charging stations in real-time. The Company in its accelerated expansion phase targets to set-up about 6 points before delivery across the 27 markets that Ather will be present in by Q3 of 2021-22.

Marketing

To ensure that the customer demand keeps pace with the business scale-up aspirations, the brand required a high reach media plan, a differentiated message and wide-scale education about EVs.

To maximise reach, a combination of traditional media (TV & Print) & digital media was used. This allowed the company's advertisement to reach about 50 million people amongst relevant target audiences in the planned business cities. The brand message, based on the theme of 'Break\Through', was unique and different from that of any other competitor. The company also tied up with 120+ national and regional influencers in the field of automobiles & technology. These influencers, with a combined reach of 3.5 million, created and published written & video content that helped improve education and consideration for the company's products.

As a result, the Company was able to increase the number of monthly enquiries from an average less than 4000 before Q3 of FY21 to an average of 30,000 in Q4 of FY21. Similarly, the number of test rides completed went up from a monthly average of less than 600 before Q3 of FY21 to 6000 in Q4 of FY21.

Outlook

Your Company had to face the brunt of COVID-19 pandemic which had shaken the entire world in late March 2020. The entire operations of the Company had to be shut down in view of mandatory lockdown and the Government orders. For your Company, employees' safety and health was the top priority, and all the employees were advised to stay safe, take all necessary precautions, and follow the Government guidelines. Whilst the manufacturing operations were completely shut down, the Company and its employees showed tremendous courage and agility to be able to adapt to an entirely new way of working - Working from Home. Whilst it was a first of its kind face off for most of the employees, their adaptability and responsiveness to the new way of working had enabled us to stay focused on our priorities, projects, and deliverables.

The pandemic also led your Company and its leadership to introspect on what lies ahead and what could be the potential opportunities in the 'new normal'. The Company recalibrated its business plans and strategy for handling the ongoing impact of COVID-19, which is likely to continue for some time to come and creating new business opportunities. Your Company believes that while all demand came to a grinding halt during the 3 months of the lockdown in 2020, recovery for the two-wheeler sector and specifically for the electric segment is expected to be faster as more and more people would likely prefer to avoid public transport and instead use two-wheeler for commuting to work. More and more people are keen to go electric in the current climate due to the twin advantages of no emissions and a considerably reduced operating cost. Accordingly, your Company geared itself up to meet the surge in demand with a fast city expansion and a new plant.

The new wave of COVID-19 has hit the country in April 2021 and again shattered all of us across the country. This has led to renewed lockdowns in many States including Karnataka and Tamil Nadu where your Company has its corporate office and manufacturing facility, respectively. Your Company has, in the interest of health and safety of its employees, taken initiative for free inoculation of its employees and their family members against COVID-19.

The Company is well equipped to deal with the challenges posed by the new wave of COVID-19 and is looking forward to a good 2021-22, subject, of course, to the longevity of the extant and imminent waves of COVID-19, and resumption and normalisation of the supply chain ecosystem.

The outlook for the EV industry has become stronger and bullish over the last few quarters. The tailwinds of increasing consumer demand, maturing supply chain, and continued policy support across central and state governments have provided a strong impetus to the industry. The recent entry and announcements by some of the bigger incumbents as well as newer players is a good indication of the growing momentum.

With a dramatic change in our product costing and an improved per unit price that we have been able to achieve in sales in tandem with a supply chain, manufacturing and infrastructure build-up achieved through the year - we are at a precipice of exponential growth. Early signs of the same are visible with the last 5 months of the financial year clocking 35% MOM growth with increasing depth even among existing markets.

Government Policies

The Central Government has introduced several policies like FAME II & the phased manufacturing plan for EVs in the past. Other policies like PLIs linked to Battery manufacturing show the continued support for EV mobility. Several State Governments are offering additional subsidies for end consumers and have also introduced policies that have focussed on creating attractive incentives for OEMs to set up manufacturing plants. These initiatives have acted as a catalyst to the development of the sector and will address the apprehensions of the manufacturers, sellers, and customers. All these factors - policies, quality and availability of vehicles - will increase the adoption of EVs and the government will continue to offer them a boost by implementing policies that offer fiscal and non-fiscal incentives.

New states to release EV related policies this year included Delhi NCR, Meghalaya, Telangana, Tamil Nadu, Kerala, among many more.

Awards and recognitions

During the year under review, your Company received many awards and was recognised by different agencies:

1. "Best Electric Two-Wheeler of the Year - Ather 450X" by Motor Octane and Top Gear India.
2. "Electric Scooter of the Year - Ather 450X" by Motor Vikatan and FLYWHEEL Auto.
3. "Green Two-Wheeler of the Year" by Autocar.
4. E-Mobility+: EV Manufacturing and Design Show India

"EV Solution Provider of the Year: Telematics - Warp

Most Innovative EV of the Year - Ather 450X

EV Solution Provider of the Year: Battery Management System

EV Start-Up of the Year"

5. Car and Bike Awards

"Scooter of the year: Ather 450X

Viewer's Choice Award for Best Scooter: Ather 450X

Electric Two-wheeler of the year: Ather 450X

Two-wheeler of the year (Runner Up)

PR and Communications (Runner Up)"

6. iNFHRA :

"Excellence in Best Project - Corporate"

"Excellence in Logistics Movement"

Changes in Share Capital

During the year under review, the Company raised further capital by issuance of the following Series of Compulsorily Convertible Preference Shares (CCPS):

On 28th July 2021, the Company allotted 20,688 (Twenty Thousand Six Hundred and Eighty-Eight) Series C1 CCPS of INR 10/- each (Nominal value INR 2,06,880) at a premium of INR 40,592 per Series C1 CCPS aggregating to INR 83,99,74,176 on a private placement basis, to Hero MotoCorp Limited.

On 7th November 2021, the Company allotted 88,040 Series D CCPS of INR 10/- each (Nominal value INR 8,80,400) at a premium of INR 29,522 per Series D CCPS aggregating to INR 259,91,16,880 on a private placement basis to the following allottees:

Hero MotoCorp Limited - 30,475 Series D CCPS

Sachin Bansal - 57,565 Series D CCPS

The Company has not issued any equity shares with differential rights, sweat equity shares or bonus shares.

Changes in Directors and Key Managerial Personnel

Cessation

Mr. Rajat Bhargava resigned from the office of Director of the Company with effect from 15th October 2020. The Board noted the same at its Meeting held on 3rd November 2020 and placed on record its appreciation of valuable contribution and guidance during his tenure as Director.

Mr. Harish B N resigned as Company Secretary of the Company with effect from 15th October 2020. The Board noted the same at its Meeting held on 3rd November 2020.

Appointments

Mr. Niranjana Kumar Gupta was appointed as Additional Director (w.e.f 3rd November 2020) by the Board at its meeting dated 3rd November 2020 and as Director of the Company at the Extra-ordinary General Meeting held on 4th November 2020.

Ms. Reeta Nathwani was appointed as Additional Director (w.e.f 23rd November 2020) by the Board at its meeting dated 23rd November 2020. Mr. Raj Kiran B S was appointed as Company Secretary with effect from 19th October 2020.

Key Managerial Personnel

Mr. Deepak Jain, Chief Financial Officer and Mr. Raj Kiran B S, Company Secretary are the Key Managerial Personnel of your Company in accordance with the provisions of Section 2(51) and 203 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Meetings of Board of Directors

During the year, ten (10) meetings of the Board of Directors of the Company were held. The meetings were held on 4th May 2020, 20th July 2020, 28th July 2020, 6th August 2020, 2nd November 2020, 7th November 2020, 23rd November 2020, 25th January 2021, 4th March 2021

and 31st March 2021. The interval between any two consecutive Board Meetings did not exceed 120 days. The attendance of the directors at the board meetings are mentioned below:

Sl. No.	Name of the Director	DIN	No. of Meetings attended	Date of appointment	Date of cessation
1	Tarun Sanjay Mehta	06392463	8	21-10-2013	--
2	Swapnil Babanlal Jain	06682759	10	21-10-2013	--
3	Rajat Bhargava	07752438	2	02-05-2017	15-10-2020
4	Niranjan Kumar Gupta	07806792	5	03-11-2020	--
5	Reeta Nathwani	08959036	3	23-11-2020	--

Corporate Governance

Your Company believes in high standards of ethical, moral and legal business conduct and good governance practices. It is supplemented with a whistle blower policy, a mechanism to report any concern pertaining to non-adherence to the ways of working.

Further, the requirement of a vigil mechanism under Section 177(10) of the Companies Act, 2013 is not applicable to the Company. Nevertheless, the existing mechanisms in the organisation provide for a framework whereby concerns can be raised by its employees against any kind of discrimination, harassment, victimization, or any other unfair practices.

Disclosure on Employee Stock Option Scheme (ESOP)

The Company had established Ather Energy Employee Stock Option Plan 2020 ('ESOP 2020' or 'the Scheme') to be administered by the committee comprising of CEO, CFO & CHRO.

For the year under review, the disclosures required under the Companies (Share Capital and Debentures) Rules 2014 are as under:

Particulars	Details
Options granted	884

Options Vested	2395
Options Exercised	NA
Total number of shares arising as a result of exercise of option	NA
Options lapsed	1205
Exercise price	INR 1/-
Variation of terms of options	NA
Money realized by exercise of options	NA
Employee wise details of options granted to	
- key managerial personnel	15
- any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year.	NA
- identified employees who were granted option, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant	NA

Independent Directors Declaration

The disclosure requirement under 134(3)(d) of the Companies Act, 2013 is not applicable and hence no declaration has been provided thereunder.

Subsidiary, Joint Venture and Associate Company

The Company is an associate of Hero MotoCorp Limited. The Company does not have any subsidiary(s), joint ventures or associate companies. Hence, a separate section on the performance and financial position of each of the subsidiaries, associates and joint venture companies in Form AOC-1 under the provisions of Section 129(3) of the Companies Act, 2013 is not applicable to the Company.

Particulars of contracts or arrangements with related parties

Information on transactions with related parties pursuant to Section 134 (3) (h) of the Act read with Rule 8 (2) of the Companies (Accounts) Rules, 2014 in Form AOC-2 is annexed herewith as "Annexure - I" to this Report. Your Directors draw the attention of members to Note 31 to the financial statements which sets out related party disclosures. All the Related Party Transactions entered by the Company were in ordinary course of business and on arm's length basis.

Disclosures under Sexual Harassment of Women at Workplace (Prevention, Prohibition &

Redressal) Act 2013.

The Company has Anti-Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Internal Complaints Committee has been set up to redress the complaints received regarding sexual harassment. All employees including contract labour, consultants, service providers etc. associated with the Company are covered in this policy. During the year under review, the Company complied with all provisions of the said Act. Following is the summary of complaints received and disposed off during the year under review:

Number of complaints received: 1

Number of complaints disposed of: 1

Number of complaints withdrawn: Nil

Number of complaints pending: Nil

Public Deposits

The Company has neither accepted nor renewed any public deposits during the year under review.

Particulars of Employees

Information required pursuant to Rule 5(1) & (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, is not applicable to the Company and hence no report is furnished hereunder.

Directors' Responsibility Statement

In accordance with the provisions of section 134(5) the Board confirms and submits the Directors' Responsibility Statement as follows:

a) In the preparation of the annual accounts and the applicable accounting standards has been followed along with proper explanation relating to material departures;

- b) The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c) The directors have taken proper and sufficient care for the maintenance of adequate accounting records for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors have prepared the annual accounts on a going concern basis; and
- e) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Remuneration Ratio of the Directors/ Key Managerial Personnel (KMP)/ Employees

Disclosure pertaining to details of the ratio of remuneration of each director to the median employee's remuneration and other details as required pursuant to Section 197(12) and Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable. Under Section 197(14) of Companies Act 2013, it is hereby informed that none of the directors are in receipt of commission from the Company.

Conservation of Energy, Technology Absorption and Foreign Exchange Earning and Outgo

The details of conservation of energy, technology absorption, and foreign exchange earnings and outgo are enclosed to this report vide "Annexure-II.

Significant and Material Orders Passed by the Regulators or Courts or Tribunals impacting the Going Concern Status of the Company.

During the year under review, there were no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status of the Company.

Internal Financial Controls and Internal Audit

The Company has, in place, adequate internal financial controls with reference to financial statements. During the year, controls were tested and no reportable material weakness was observed. The Board is satisfied with the internal finance control process. Internal control environment of the Company is reliable with well documented framework to mitigate risks. Further, the Company is presently not required to appoint Internal Auditor in terms of section 138 of the Companies Act, 2013.

Material Changes Affecting the Financial Position of the Company

No material changes and commitments affecting the financial position of the Company occurred since the end of the financial year till the date of this report.

Compliance with Secretarial Standards

The Company is compliant with the provisions of Secretarial Standards on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Company Secretaries of India.

Risk Management Policy

The Company is in the process of developing and implementing a formal risk management policy which identifies major risks which may threaten the existence of the Company. However, the Board and senior management teams across the organisation continuously review from time to time and adopt risk mitigation process and measures.

Loan from Directors

The Company has not obtained any loan from any of the directors of the Company.

Industrial Relations

The Industrial relations in respect of all facilities and divisions of the Company are normal. The Company ensures relationship with the workers at cordial levels and is committed to provide necessary support for the welfare of its employees.

Corporate Social Responsibility

Corporate Social Responsibility (CSR) is a significant and foremost attitude of responsibility towards society. Our path is through sustainable measures, actively contribute to the Social, Economic and Environmental Development of the community in which we operate ensuring participation from the community and thereby create value for the nature and its inhabitants.

While the Company does not meet the criteria set out for constitution of CSR Committee and contributions based on the statutory norms required under section 135 of the Companies Act, 2013 yet, the Company has always been committed to building a sustainable ecosystem and is in the process of putting in place a composed CSR works.

Change in the Nature of Business, if Any.

There has been no change in the nature of business of the Company during the year.

Audit Remarks / Observations:

Pursuant to requirements of Section 134(3)(f) of the Companies Act, 2013, there are no qualification, reservation or adverse remark made by the Statutory Auditors of the Company in their report.

Statutory Auditors:

At the last Annual General Meeting, R.G.N. Price & Co, Chartered Accountants (Firm Registration Number - 002785S) were appointed as Statutory Auditors for a period of five years. R.G.N. Price & Co, Chartered Accountants, had carried out statutory audit of the Company for the Financial Year 2020-21.

M/s. R.G.N. Price & Co, Chartered Accountants (Firm Registration Number - 002785S) have decided to resign as Statutory Auditors of the Company and chose not to continue from the conclusion of forthcoming Annual General meeting of the Company.

The Board at its Meeting held on 10th June 2021 noted the resignation by R.G.N. Price & Co, Chartered Accountants and placed on record its appreciation for their work as Statutory Auditors of the Company. The Board also considered and recommended the appointment of Deloitte Haskins & Sells, Chartered Accountants (Firm Registration 008072S) as Statutory Auditors of the Company for a period of 5 (five) consecutive years to fill up casual vacancy caused due to resignation of R.G.N. Price & Co, Chartered Accountants, subject to approval of the members at the ensuing Annual General Meeting.

Extract of Annual Return

As required under section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014 an extract of annual return in Form MGT- 9 is annexed as "Annexure-I" to this Report.

Cautionary Statement

Shareholders and readers are cautioned that in the case of data and information external to the Company, no representation is made on its accuracy or comprehensiveness though the same are based on sources believed to be reliable. Utmost care has been taken to ensure that the opinions expressed by the management herein contain its perceptions, as on the date of the report, on the material impacts on the Company's operations, but it is not exhaustive as they contain forward looking statements which are extremely dynamic and increasingly fraught with risk and uncertainties. Actual results, performances, achievements or sequence of events may be materially different from the views expressed herein.

Acknowledgement

The Board of Directors expresses its sincere thanks to the various Government/Regulatory authorities, Company's valued customers, suppliers, vendors and bankers for their continued co-operation, trust and support. Further, the Board conveys its thanks to the Company's Promoters, Shareholders and other stakeholders for their continued support. The Board also expresses its gratitude and deep sense of appreciation to all the employees, for their professional commitment and dedication in furthering Company's objectives.

For and on behalf of the Board of Directors of

Ather Energy Private Limited

Sd/- Sd/-

Tarun Mehta Swapnil B Jain

Director Director

DIN: 06392463 DIN: 06682759

Place: Bengaluru

Date: June 10, 2021

ANNEXURE-I

Form No.AOC-2

[Pursuant to clause (h) of sub-section (3) of Section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014]

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

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

The Company has not entered into any contracts or arrangements or transactions with its related parties which is not at arm's length basis during the financial year 2020-21.

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

Your Directors draw attention of the members to Note number 30 to the financial statements which sets out related party disclosures.

For and on behalf of the Board of Directors of

Ather Energy Private Limited

Sd/- Sd/-

Tarun Mehta Swapnil B Jain

Director Director

DIN: 06392463 DIN: 06682759

Place: Bengaluru

Date: June 10, 2021

ANNEXURE-II

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

Companies (Disclosure of particulars in the Report of Board of Directors) Rules, 1988

(A) Conservation of Energy

i.	Energy conservation measures taken	Regenerative battery cyclers, utilisation of daylight at factory to reduce artificial lighting.
ii.	Steps taken by the company for utilizing alternate sources of energy	Installation of solar panels at Hosur factory is under evaluation.
iii.	The capital investment on energy conservation equipment.	Nil

(B) Technology Absorption, Adaption and Innovation.

i.	the efforts made towards technology absorption	
ii.	The benefits derived like product improvement, cost reduction, product development or import substitution.	Launched Ather 450X electric scooter as India's quickest scooter with 50% reduction in COGS.
iii.	<p>in case of imported technology (imported during the last three years reckoned from the beginning of the FY)</p> <ul style="list-style-type: none"> - Technology imported - Year of import. - Has technology been fully absorbed? - If not fully absorbed, areas where this has not taken place, reasons there for and future plans of action 	Nil.
iv.	the expenditure incurred on Research & development	Nil.

(C) Foreign exchange earnings and outgo

Amount in INR

Particulars	FY2020-21	FY2019-20
Foreign Exchange inflows	4,29,873	1,93,29,901
Foreign Exchange outgo	35,13,60,281	64,11,33,154

ANNEXURE-III

Form No. MGT-9

Extract of Annual Return

as on the financial year ended on March 31, 2021.

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

I. Registration and other details

(i)	CIN	U40100KA2013PTC093769
(ii)	Registration Date	21 October 2013
(iii)	Name of the Company	Ather Energy Private Limited
(iv)	Category / Sub-Category of the Company	Private Company Limited by Shares / Indian Non-Government
(v)	Address of the registered office and contact details	#4/1, 3rd Floor, Tower D, IBC Knowledge Park, Bannerghatta Main Road - 560029 rajkiran.bs@atherenergy.com

		Ph: +91 80- 66465757
(vi)	Whether listed company Yes / No	No
(vii)	Name, Address and Contact details of Registrar and Transfer Agent, if any	NA

II. Principal business activities of the company (All the business activities contributing 10 % or more of the total turnover of the company shall be stated).

Sl. No	Name and Description of main product / services	NIC (2008) Code of the Product / Services	% to total turnover of the Company
1.	Automobile - Manufacturing of electric scooter	2910	100%

III. Particulars of Holding, Subsidiary and Associate Companies (Including Joint Ventures)

Sl. No.	Name and Address of the Company	CIN / GNL	Percentage of shares held
	Nil		

IV. Shareholding Pattern (Equity Share Capital Breakup as Percentage of Total Equity)

i) Category-wise shareholding

Category of Shareholders	No. of Shares held at the beginning of the year [As on 01-04-2020]	No. of Shares held at the end of the year [As on 31-March-2021]	% Change during the year

Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares		
A. Promoter 's									
(1) Indian									
a) Individual/ HUF	--	89600	89600	81.95%	--	89600	89600	81.95%	--
b) Central Govt	--	--	--	--	--	--	--	--	--
c) State Govt(s)	--	--	--	--	--	--	--	--	--
d) Bodies Corp.	--	--	--	--	--	--	--	--	--
e) Banks / FI	--	--	--	--	--	--	--	--	--
f) Any other	--	--	--	--	--	--	--	--	--
Sub-total (A)(1)	--	89600	89600	81.95%	--	89600	89600	81.95%	--
(2) Foreign									
1.NRIs- Individuals	--	--	--	--	--	--	--	--	--
2.Other Individuals	--	--	--	--	--	--	--	--	--
3.Bodies Corp	--	--	--	--	--	--	--	--	--
4.Banks/FI	--	--	--	--	--	--	--	--	--
5.Any other	--	--	--	--	--	--	--	--	--

Sub-Total (A) (2)	--	--	--	--	--	--	--	--	--
Total Shareholding Of promoter's (A)=A(1)+A(2)	--	89600	89600	81.95%	--	89600	89600	81.95%	--
B. Public Shareholding	--	--	--	--	--	--	--	--	--
1. Institutions									
a) Mutual Funds	--	--	--	--	--	--	--	--	--
b) Banks / FI	--	--	--	--	--	--	--	--	--
c) Central Govt	--	--	--	--	--	--	--	--	--
d) State Govt(s)	--	--	--	--	--	--	--	--	--
e) VC Funds	--	--	--	--	--	--	--	--	--
f) Ins Companies	--	--	--	--	--	--	--	--	--
g) FIs	--	--	--	--	--	--	--	--	--
h) Foreign Venture Capital Funds	--	--	--	--	--	--	--	--	--
i) Others (specify)	--	100	100	0.09	--	100	100	0.09	--
Sub-total (B)(1):-									

2. Non-Institutions									
a) Bodies Corp.	---	---	---	---	---	---	---	---	---
i) Indian		5260	5260	4.82	--	5260	5260	4.82	
ii) Overseas	---	100	100	0.09	--	100	100	0.09	---
b) Individuals	---	---	---	---	---	---	---	---	---
i) Individual shareholders holding nominal share capital up to Rs. 1 lakh	---	14175	14175	12.96	--	14175	14175	12.96	---
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	---	100	100	0.09	---	100	100	0.09	---
c) Others (specify)									
Non Resident Indians	---	---	---	---	---	---	---	---	---
Overseas Corporate Bodies	---	---	---	---	---	---	---	---	---
Foreign Nationals	---	---	---	---	---	---	---	---	---
Clearing Members	---	---	---	---	---	---	---	---	---
Trusts	---	---	---	---	---	---	---	---	---
Foreign Bodies - D R	---	---	---	---	---	---	---	---	---
Sub-total (B)(2):-	---	19635	19635	17.96	---	19635	19635	17.96	---
Total Public Shareholding (B)=(B)(1)+ (B)(2)	---	19735	19735	18.04	---	19735	19735	18.04	---

C. Shares held by Custodian for GDRs & ADRs	---	---	---	---	---	---	---	---	---
Grand Total (A+B+C)	--	109335	109335	100	---	109335	109335	100	---

ii) Shareholding of Promoters (Including Promoter Group)

SN	Shareholder's Name	Shareholding at the beginning of the year	Shareholding at the end of the year	% change in shareholding during the year					
No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares				
1	Tarun Mehta Sanjay	44800	40.98	22.67	44800	40.98	55.28	--	
2	Swapnil B Jain	44800	40.98	22.67	44800	40.98	55.28	--	

iii) Change in the Promoter's Shareholding:

No Change in the Promoter's Shareholding during the financial year 2020-21.

(iv) Shareholding Pattern of top ten Shareholders (Other than Directors, Promoters & holders of ADR/GDR) :

Sl. No.	Name of the Shareholder	Shareholding at the beginning of the year	Cumulative Shareholding during the year		
No. of shares	% of total shares of the Company	No. of shares	% of total shares of the Company		
1	Arun Vinayak				

	At the Beginning of the Year	8,420	7.71	8,420	7.71
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	8,420	7.71	8,420	7.71
2	IITM Incubation Cell				
	At the Beginning of the Year	5260	4.82	5260	4.82
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	5260	4.82	5260	4.82
3	V. Srinivasan				
	At the Beginning of the Year	3530	3.23	3530	3.23
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	3530	3.23	3530	3.23
4	Asha Krishnakumar				
	At the Beginning of the Year	1320	1.21	1320	1.21

	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	1320	1.21	1320	1.21
5	Achal Kothari				
	At the Beginning of the Year	660	0.60	660	0.60
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	660	0.60	660	0.60

Sl. No.	Name of the Shareholder	Shareholding at the beginning of the year	Cumulative Shareholding during the year		
No. of shares	% of total shares of the Company	No. of shares	% of total shares of the Company		
6	R. Mahadevan				
	At the Beginning of the Year	220	0.20	220	0.20
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	220	0.20	220	0.20

7	Internet Fund III Pte. Ltd.				
	At the Beginning of the Year	100	0.09	100	0.09
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	100	0.09	100	0.09
8	Hero MotoCorp Ltd				
	At the Beginning of the Year	100	0.09	100	0.09
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	100	0.09	100	0.09
9	Abhishek Venkataraman				
	At the Beginning of the Year	25	0.02	25	0.02
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	25	0.02	25	0.02
10	Sachin Bansal				

	At the Beginning of the Year	100	0.09	100	0.09
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	100	0.09	100	0.09

Note: Date wise increase/decrease in Shareholding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc).

(v) Shareholding of Directors and Key Managerial Personnel

Sl. No.	Name of the Shareholder	Shareholding at the beginning of the year	Cumulative Shareholding during the year		
No. of shares	% of total shares of the Company	No. of shares	% of total shares of the Company		
1	Tarun Sanjay Mehta				
	At the Beginning of the Year	44800	40.98	44800	40.98
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--

	At the end of the year	44800	40.98	44800	40.98
2	Swapnil Babanlal Jain				
	At the Beginning of the Year	44800	40.98	44800	40.98
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	44800	40.98	44800	40.98

V. INDEBTEDNESS-

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

Amount in INR Millions

	Secured Loans excluding deposits	Unsecured Loans excluding deposits	Deposits	Total Indebtedness
Indebtedness at the beginning of the FY				
Principal Amount	1821.70	-	-	1821.70
Interest due but not paid	-	-	-	-
Interest accrued but not due	13.20	-	-	13.20
Total	1834.90	-	-	1834.90
Change in Indebtedness during the FY				

Addition	270	-	-	270
Reduction	369.18	-	-	369.18
Change in short term loans	-	-	-	-
Net Change	99.18	-	-	9.18
Indebtedness at the end of the FY				
Principal Amount	1735.72	-	-	1735.72
Interest due but not paid	-	-	-	-
Interest accrued but not due	13.43	-	-	13.43
Total	1749.15	-	-	1749.15

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

B. Remuneration to other Directors

Sl #	Particulars of Remuneration	Name of Director s	
Tarun Mehta	Swapnil Jain		
1	Gross salary		
(a) Salary as per provisions contained in	2,871,380	2,814,966	

section 17(1) of the Income-tax Act, 1961			
(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	--	--	
(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	--	--	
2	Stock Option	--	--
3	Sweat Equity	--	--
4	Commission - as % of profit	--	--
5	Others, please specify (including retivals)	--	--
	Total	2,871,380	2,814,966

C. Remuneration to Key managerial Personnel

SI #	Particulars of Remuneration	Name of Key Managerial Personnel
	Deepak Jain, Chief Financial Officer	Raj Kiran B S, Company Secretary
1	Gross salary	
(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	11,050,796	10,32,197*
(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	--	--
(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	--	--

2	Stock Option	--	15
3	Sweat Equity	--	--
4	Commission - as % of profit	--	--
5	Others, please specify (including retirals)	--	--
	Total	11,050,796	10,32,197*

Note: Appointed as CS w.e.f. 15thOct 2020.

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:

There were no penalties/punishment/compounding of offences for the breach of any sections of the Act against the Company or its Directors or other officers in default, during the year.

For and on behalf of the Board of Directors of

Ather Energy Private Limited

Sd/- Sd/-

Tarun Mehta Swapnil B Jain

Director Director

DIN: 06392463 DIN: 06682759

Place: Bengaluru

Date: June 10, 2021

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

..(1)

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

Directors signing financial statements [Axis]	Director1	Director2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	TARUN	SWAPNIL
Middle name of director	SANJAY	BABANLAL
Last name of director	MEHTA	JAIN
Designation of director	Director	Director
Director identification number of director	06392463	06682759
Date of signing of financial statements by director	23/04/2021	23/04/2021

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

	01/04/2020 to 31/03/2021
Name of company secretary	RAJ KIRAN BS
Permanent account number of company secretary	APJPR1741R
Name of chief financial officer	Deepak Jain
Permanent account number of chief financial officer	ACRPJ7508D

[700400] Disclosures - Auditors report

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipments;	
Disclosure relating to quantitative details of fixed assets	The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipments;	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (2) [See below]	
Disclosure relating to title deeds of immovable properties		The Company does not hold any immovable properties as at the balance sheet date and hence, reporting under Clause 3(i)(c) of the Order is not applicable.
Disclosure in auditors report relating to inventories	Textual information (3) [See below]	
Disclosure in auditors report relating to loans	Textual information (4) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (5) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (6) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (7) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (8) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (9) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (10) [See below]	
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (11) [See below]	
Disclosure in auditors report relating to managerial remuneration	Textual information (12) [See below]	
Disclosure in auditors report relating to Nidhi Company		The Company is not a Nidhi Company and hence, reporting under Clause 3(xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (13) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (14) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (15) [See below]	

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under Clause 3(xvi) of the Order is not applicable.
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Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	Auditor1
	01/04/2020 to 31/03/2021
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	R G N PRICE & CO
Name of auditor signing report	SRINIVAS ADITYA KUMAR
Firms registration number of audit firm	002785S
Membership number of auditor	232444
Address of auditors	NO. 19, GROUND FLOOR, SERPENTINE ROAD, KUMARA PARK - WEST, BANGALORE-560020
Permanent account number of auditor or auditor's firm	AAAFR0651G
SRN of form ADT-1	G46139002
Date of signing audit report by auditors	23/04/2021
Date of signing of balance sheet by auditors	23/04/2021

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

	01/04/2020 to 31/03/2021
Disclosure in auditor's report explanatory [TextBlock]	Textual information (16) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (2)

Disclosure relating to physical verification and material discrepancies of fixed assets

The property, plant and equipment are physically verified by the Management according to a phased programme designed to cover all items over a period of 3 years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, a portion of the property, plant and equipment has been physically verified by the Management during the year and no material discrepancies have been noticed on such verification.

Textual information (3)

Disclosure in auditors report relating to inventories

The Company has physically verified inventories at periodic intervals commensurate to the size and nature of its business. The inventories held by them were physically verified by the Management and no material discrepancies were noticed in such verification.

Textual information (4)

Disclosure in auditors report relating to loans

The Company has not granted any loans, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Act and hence, reporting under Clause 3(iii)(a), (b) and (c) of the Order are not applicable.

Textual information (5)

Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013

In our opinion and according to the information and explanations given to us, the Company has not given loan to any director of the Company or any firm in which any of the director is a partner or to any of the relatives of the director and accordingly, the provisions of Section 185 of the Act does not apply. The Company has complied with the provisions of Section 186 of the Act in respect of investment made.

Textual information (6)

Disclosure in auditors report relating to deposits accepted

The Company has not accepted any deposits from the public under the provisions of Section 73 to 76 and other relevant provisions of the Act and hence reporting under Clause 3(v) of the Order is not applicable.

Textual information (7)

Disclosure in auditors report relating to maintenance of cost records

Maintenance of cost records specified by the Central Government under Section 148(1) of the Act does not apply to the Company for the year ended March 31, 2020 and accordingly, reporting under Clause 3(vi) of the Order is not applicable.

Textual information (8)

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

(i) (a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, goods and service tax, duties of customs, cess and other material statutory dues, as applicable, have been regularly deposited to the appropriate authorities and there have been no significant delays. There are no undisputed amounts payable in respect thereof, which were outstanding at the year-end for a period of more than six months from the date they became payable.

According to information and explanations given to us and records of the Company examined by us, There are no income-tax or goods and service tax or duties of customs or duty of excise or value added tax that have not been deposited with the appropriate authorities on account of any dispute

Textual information (9)

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

According to the information and explanations given to us and the records of the Company examined by us, the Company has not defaulted in repayment of loans or borrowing taken from banks or financial institutions. There are no repayment obligations with respect to Debentures during the financial year. The Company has not availed any loan or borrowings from Government during the year.

Textual information (10)

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

(ix) According to information and explanations given to us and based on the records examined by us, the Company did not raise moneys by way of initial public offer or further public offer (including debt instruments) during the year. However, the Company has raised funds through issue of compulsorily convertible preference shares during the year and the monies raised have been applied for the purpose for which it was obtained. Further, the Company has received additional term loan on 31 March 2021 which is yet to be utilised for the purpose for which it is borrowed.

Textual information (11)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

During the course of our examination of the books and records of the Company, carried out in accordance with generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company by its officers or employees noticed or reported during the period, nor have we been informed of any such case by the Management.

Textual information (12)

Disclosure in auditors report relating to managerial remuneration

The provisions of Section 197 read with Schedule V to the Act relating to Managerial Remuneration are applicable only to public companies. Accordingly, reporting under Clause 3(xi) of the Order is not applicable.

Textual information (13)

Disclosure in auditors report relating to transactions with related parties

The Company has entered into transactions with related parties in compliance with provisions of Section 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required under the Indian Accounting Standard 24, Related Party disclosures, specified under Section 133 of the Act. Further, the Company is not required to constitute an audit committee under Section 177 of the Act, and accordingly, to this extent, reporting under Clause 3(xiii) of the Order is not applicable.

Textual information (14)

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures

According to the information and explanations given to us and the records of the Company examined by us, the Company has made private placement of securities during the year. In respect of the above, we further report that: a) The requirement of Section 42 of the Act, as applicable, have been complied with; and b) The amounts raised have been applied by the Company during the year for the purpose for which the funds were raised.

Textual information (15)

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him

According to the information and explanations given to us, in our opinion, the Company has not entered into any non-cash transactions with its directors or persons connected with him during the year and hence, reporting under Clause 3(xv) of the Order is not applicable.

Textual information (16)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To the Members of Ather Energy Private Limited Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of Ather Energy Private Limited ('the Company'), which comprise the Balance Sheet as at 31 March 2021, the Statement of Profit and Loss (Including Other Comprehensive Income), Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view, in conformity with the accounting principles generally accepted in India including the Companies (Indian Accounting Standards), Rules 2015 ('Ind AS') prescribed under section 133 of the Act, of the state of affairs of the Company as at 31 March 2021, and its loss, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Information other than the Financial Statements and Auditor's Report thereon

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

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

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

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

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

In preparing the financial statements, Board of Directors is responsible for assessing the Company's ability to continue as a going concern,

disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those board of directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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

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

Report on Other Legal and Regulatory Requirements

Based on our audit, we report that the provisions of section 197 read with Schedule V to the Act are not applicable to the Company since the

Company is not a public Company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable.

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

Further to our comments in Annexure A, as required by section 143(3) of the Act, based on our audit, 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 purpose of our audit of the accompanying financial statements;
- b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c) the financial statements dealt with by this report are in agreement with the books of account;
- d) in our opinion, the aforesaid financial statements comply with the Ind AS prescribed under section 133 of the Act;
- e) on the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2021 from being appointed as a director in terms of section 164(2) of the Act;
- f) With respect to adequacy of internal financial controls over financial reporting of the Company and operating effectiveness of such controls, refer to our separate report in "Annexure B", Our report expresses unmodified opinion on adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g) with respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us:
 - i. the Company has disclosed the impact of pending litigations on its financial statements as at 31 March 2021;
 - ii. the Company has made provision, as required under applicable law or accounting standards, for foreseeable losses, if any, on long-term contracts including derivative contracts
 - iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31 March 2021;

For RGN Price & Co

Chartered Accountants

Firm's Registration No.: 002785S

Aditya Kumar S.

Partner

Membership No.: 232444 UDIN: XXXXXXXXX

Place: Bengaluru

Date: 23 April 2021

Annexure A to the Independent Auditor's Report of even date to the members of Ather Energy Private Limited , on the financial statements for the year ended 31 March 2021 .

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.
- (b) The property, plant and equipment are physically verified by the management according to the phased programme designed to cover all the items over a period of 3 years which, in our opinion is reasonable having regard to the size of the Company and nature of its assets. Pursuant to the programme, portion of property, plant and equipment has been physically verified by the management during the year and has no material discrepancies noticed on such verification.
- (c) The Company does not hold any immovable property (in the nature of 'property, plant and equipment'). Accordingly, the provisions of clause 3(i)(c) of the Order are not applicable.
- (ii) The Company has physically verified inventories at periodic intervals commensurate to the size and nature of business. The inventories held by them were physically verified by the management and no material discrepancies noticed in such verification.
- (iii) The Company has not granted any loan, secured or unsecured to companies, firms, Limited Liability Partnerships (LLPs) or other parties covered in the register maintained under Section 189 of the Act. Accordingly, the provisions of clauses 3(iii)(a), 3(iii)(b) and 3(iii)(c) of the Order are not applicable.
- (iv) In our opinion and according to the information and explanations given to us, The Company has not granted any loans and has not provided any guarantee or security to the parties covered under sec 185 of the Act. The Company has complied with the provisions of section 186 of the Act in respect of investments made or loans or guarantee or security provided to the parties covered under section 186 of the Act.
- (v) In our opinion, the Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) Maintenance of cost records specified by the central government under Section 148(1) of the Act does not apply to the company for the year ended 31 March 2021 and accordingly, the provisions of clause 3(vi) of the Order are not applicable.
- (vii) (a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, goods and service tax, duties of customs, cess and other material statutory dues, as applicable, have been regularly deposited to the appropriate authorities and there have been no significant delays. There are no undisputed amounts payable in respect thereof, which were outstanding at the year-end for a period of more than six months from the date they became payable.
- (b) According to information and explanations given to us and records of the Company examined by us, There are no income-tax or goods and service tax or duties of customs or duty of excise or value added tax that have not been deposited with the appropriate authorities on account of any dispute.
- (viii) According to information and explanations given to us and records of the Company examined by us, The Company has not defaulted in repayment of loans and borrowing to financial institutions and banks. There is no repayment obligations with respect to debentures during the financial year. The Company has not availed any loan or borrowings from government during the year.
- (ix) According to information and explanations given to us and based on the records examined by us, the Company did not raise moneys by way of initial public offer or further public offer (including debt instruments) during the year. However, the Company has raised funds through issue of compulsorily convertible preference shares during the year and the monies raised have been applied for the purpose for which it was obtained. Further, the Company has received additional term loan on 31 March 2021 which is yet to be utilised for the purpose for which it is borrowed.
- (x) During the course of examination of books and records of the Company, carried out in accordance with generally accepted auditing practices in India and according to information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the period covered by our audit, nor we have been informed of any such case by the management.

(xi) The provisions of Section 197 of the Act read with Schedule V to the Act are not applicable to the Company since the Company is not a public Company as defined under Section 2(71) of the Act. Accordingly, provisions of clause 3(xi) of the Order are not applicable.

(xii) In our opinion, the Company is not a Nidhi Company. Accordingly, provisions of clause 3(xii) of the Order are not applicable.

(xiii) The Company has entered into transactions with related parties in compliance with provisions of Section 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required

under the Indian Accounting Standard 24, Related Party disclosures, specified under Section 133 of the Act. Further, the Company is not required to constitute an audit committee under Section 177 of the Act, and accordingly, to this extent, reporting under Clause 3(xiii) of the Order is not applicable.

(xiv) During the year, the Company has made private placement of Compulsorily Convertible Preference Shares during the year. In respect of above, we further report that :

- a. The requirement of section 42 of the Act, as applicable have been complied with and
- b. The amounts raised have been applied by the Company during the year for the purpose for which funds were raised.

(xv) According to the information and explanations given to us, in our opinion, the Company has not entered into any non-cash transactions with the directors or persons connected with them covered under Section 192 of the Act. Hence reporting under clause 3(xv) of the order is not applicable.

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

For RGN Price & Co

Chartered Accountants

Firm's Registration No.: 002785S

Aditya Kumar S.

Partner

Membership No.: 232444 UDIN: XXXXXXXXX

Place: Bengaluru

Date: 23 April 2021

Annexure B referred to in Clause (f) of Paragraph 2 of Report on Other Legal and Regulatory Requirements of our report of even date

We have audited the internal financial controls over financial reporting of M/s Ather Energy Private Limited ('the Company') as of March 31, 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for

ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting and the Standards of Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

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

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

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

According to the information and explanations given to us and based on our audit, in our opinion the Company has, in all material respects, an adequate internal financial controls over financial reporting and such internal financial control over financial reporting were operating effectively as at March 31, 2021 based on the internal control over financial reporting criteria established by the Company considering the essential components of the internal control stated in the Guidance Note of Internal Financial Controls over Financial Reporting issued by Institute of Chartered Accountants of India.

ForRGN Price & Co

Chartered Accountants

Firm's Registration No.: 002785S

Aditya Kumar S.

Partner

Membership No.: 232444 UDIN: XXXXXXXXX

Place: Bengaluru

Date: 23 April 2021.

[700700] Disclosures - Secretarial audit report

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

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

[110000] Balance sheet

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

	31/03/2021	31/03/2020	31/03/2019
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	798	737	692
Capital work-in-progress	446	256	
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	1,827	1,040	871
Intangible assets under development	467	784	
Investments accounted for using equity method	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Trade receivables, non-current	0	0	
Loans, non-current	0	0	
Other non-current financial assets	516	374	
Total non-current financial assets	516	374	
Other non-current assets	135	74	
Total non-current assets	4,189	3,265	
Current assets [Abstract]			
Inventories	567	177	
Current financial assets [Abstract]			
Current investments	365	390	
Trade receivables, current	0	0	
Cash and cash equivalents	53	213	
Bank balance other than cash and cash equivalents	559	271	
Loans, current	0	0	
Other current financial assets	567	142	
Total current financial assets	1,544	1,016	
Current tax assets	0	4	
Other current assets	1,074	722	
Total current assets	3,185	1,919	
Total assets	7,374	5,184	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	3.86	2.77	2.18
Other equity	3,759	2,501	
Total equity attributable to owners of parent	3,762.86	2,503.77	
Non controlling interest	0	0	
Total equity	3,762.86	2,503.77	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	1,483	1,315	
Trade payables, non-current	0.14	0.23	
Total non-current financial liabilities	1,483.14	1,315.23	
Provisions, non-current	124	102	
Total non-current liabilities	1,607.14	1,417.23	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	263	(A) 105	
Other current financial liabilities	1,150	886	
Total current financial liabilities	1,413	991	
Other current liabilities	95	51	
Provisions, current	496	221	
Current tax liabilities	0	0	
Total current liabilities	2,004	1,263	
Total liabilities	3,611.14	2,680.23	
Total equity and liabilities	7,374	5,184	

Footnotes

(A) Total outstanding dues of micro enterprises and small enterprises:1 Total outstanding dues of creditors other than micro and small enterprises:105 Others:.207

[210000] Statement of profit and loss

Earnings per share [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -5,592	[INR/shares] -6,167	[INR/shares] -5,592	[INR/shares] -6,167
Total basic earnings (loss) per share	[INR/shares] -5,592	[INR/shares] -6,167	[INR/shares] -5,592	[INR/shares] -6,167
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -5,592	[INR/shares] -6,167	[INR/shares] -5,592	[INR/shares] -6,167
Total diluted earnings (loss) per share	[INR/shares] -5,592	[INR/shares] -6,167	[INR/shares] -5,592	[INR/shares] -6,167

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	798	353
Other income	65	135
Total income	863	488
Expenses [Abstract]		
Cost of materials consumed	992	810
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-76	7
Employee benefit expense	653	512
Finance costs	280	240
Depreciation, depletion and amortisation expense	351	247
Other expenses	995	871
Total expenses	3,195	2,687
Profit before exceptional items and tax	-2,332	-2,199
Total profit before tax	-2,332	-2,199
Tax expense [Abstract]		
Deferred tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-2,332	-2,199
Total profit (loss) for period	-2,332	-2,199
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	9	-7
Total comprehensive income	-2,323	-2,206
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]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]		
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	9	-7
Other comprehensive income that will not be reclassified to profit or loss, before tax	9	-7
Total other comprehensive income, before tax	9	-7
Total other comprehensive income	9	-7
Total comprehensive income	-2,323	-2,206
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -5,592	[INR/shares] -6,167
Total basic earnings (loss) per share	[INR/shares] -5,592	[INR/shares] -6,167
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -5,592	[INR/shares] -6,167
Total diluted earnings (loss) per share	[INR/shares] -5,592	[INR/shares] -6,167

[400200] Statement of changes in equity

Statement of changes in equity [Table]

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	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	-2,332	-2,199		-2,332
Changes in comprehensive income components	152	32		152
Total comprehensive income	-2,180	-2,167		-2,180
Other changes in equity [Abstract]				
Other additions to reserves	0	-33		0
Increase (decrease) through other changes, equity	0	2,192		0
Other changes in equity, others	3,438	2		3,438
Total other changes in equity	3,438	2,161		3,438
Total increase (decrease) in equity	1,258	-6		1,258
Other equity at end of period	3,759	2,501	2,507	3,759

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,199		0	0
Changes in comprehensive income components	32		143	28
Total comprehensive income	-2,167		143	28
Other changes in equity [Abstract]				
Other additions to reserves	-33			
Increase (decrease) through other changes, equity	2,192		0	2,192
Other changes in equity, others	2		3,439	14
Total other changes in equity	2,161		3,439	2,206
Total increase (decrease) in equity	-6		3,582	2,234
Other equity at end of period	2,501	2,507	9,950	6,368

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Increase (decrease) through other changes, equity		0	2,192	
Other changes in equity, others		3,439	14	
Total other changes in equity		3,439	2,206	
Total increase (decrease) in equity		3,439	2,206	
Other equity at end of period	4,134	9,779	6,340	4,134

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Employee stock options outstanding [Member]			Other funds [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	143	27		0
Total comprehensive income	143	27		0
Other changes in equity [Abstract]				
Increase (decrease) through other changes, equity	0	0		0
Other changes in equity, others		0		
Total other changes in equity	0	0		0
Total increase (decrease) in equity	143	27		0
Other equity at end of period	170	27	0	1

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Other funds [Member]		Other equity components [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Changes in comprehensive income components	1		9	4
Total comprehensive income	1		9	4
Other changes in equity [Abstract]				
Increase (decrease) through other changes, equity	0		0	0
Other changes in equity, others	0		-1	-12
Total other changes in equity	0		-1	-12
Total increase (decrease) in equity	1		8	-8
Other equity at end of period	1	0	-4	-12

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other equity components [Member]	Other comprehensive income, others [Member]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		9	4	
Total comprehensive income		9	4	
Other changes in equity [Abstract]				
Increase (decrease) through other changes, equity		0	0	
Other changes in equity, others		-1	-12	
Total other changes in equity		-1	-12	
Total increase (decrease) in equity		8	-8	
Other equity at end of period	-4	-4	-12	-4

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Other equity other [Member]			Other equity other 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,332	-2,199		-2,332
Total comprehensive income	-2,332	-2,199		-2,332
Other changes in equity [Abstract]				
Other additions to reserves	0	-33		0
Increase (decrease) through other changes, equity	0	0		0
Other changes in equity, others		0		
Total other changes in equity	0	-33		0
Total increase (decrease) in equity	-2,332	-2,232		-2,332
Other equity at end of period	-6,187	-3,855	-1,623	-6,187
Description of nature of other equity, others	Refer to child member	Refer to child member		Surplus / (Deficit) in Statement of Profit and Loss

Statement of changes in equity [Table]

..(8)

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

Components of equity [Axis]	Other equity other 1 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	-2,199	
Total comprehensive income	-2,199	
Other changes in equity [Abstract]		
Other additions to reserves	-33	
Increase (decrease) through other changes, equity	0	
Other changes in equity, others	0	
Total other changes in equity	-33	
Total increase (decrease) in equity	-2,232	
Other equity at end of period	-3,855	-1,623
Description of nature of other equity, others	Surplus / (Deficit) in Statement of Profit and Loss	

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

	01/04/2020 to 31/03/2021
Disclosure of notes on changes in equity [TextBlock]	Textual information (17) [See below]

Textual information (17)

Disclosure of notes on changes in equity [Text Block]

Note - 12 OTHER EQUITY	As at 31 March 2021		As at 31 March 2020	
	Amount (Rs.)		Amount (Rs.)	
(i) Securities Premium				
Balance, beginning of year	6,340		4,134	
Add : Received during the year (Pursuant to issue of Compulsorily Convertible Preference shares (previous year Compulsorily convertible debentures))	-		6	
Add : Received on account of issue of compulsorily convertible preference shares	3,439		7	
Add : Received on account of issue of equity shares	-		2,192	
Balance at the end of year		9,779		6,340
(ii) Subsidy Received		1		1
(iii) Surplus / (Deficit) in Statement of Profit and Loss				
Deficit balance, beginning of year	(3,855)		(1,623)	
Add : Profit/(Loss) for the year	(2,332)		(2,199)	
Transition impact due to adoption of Ind AS 116 (Refer note 2c)	-		(34)	
Deficit balance at the end of year		(6,188)		(3,855)
(iv) ESOP Outstanding Reserve Account	170	170	27	27
(v) Other Comprehensive Income				
Deficit balance, beginning of year	(12)		(4)	
Add : Other comprehensive income/(loss) for the year	9		(7)	
Deficit balance at the end of year		(3)		(12)
		3,759		2,501

B. Other equity						(Amount in Rs. millions)
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	Surplus					
Particulars	Surplus / (Deficit) in Statement of Profit and Loss	Securities Premium	ESOP Outstanding Account	Other Reserve (Subsidy Received & Others)	Actuarial Gains / Losses	Total
Opening balance as on 01 April 2019	(1,623)	4,134	0	1	(4)	2,508
Profit / (Loss) for the period	(2,199)	-	-	-	-	(2,199)
Add: CCPS shares issued during the period	-	2,199	-	-	-	2,199
Add: Equity shares issued during the period	-	7	-	-	-	7
ESOPs issued During the year	-	-	27	-	-	27
Other Comprehensive Income / (Loss)	-	-	-	-	(7)	(7)
Transition impact on account of Ind As 116	(34)	-	-	-	-	(34)
As at 31 March 2020	(3,856)	6,340	27	1	(11)	2,501
Profit / (Loss) for the period	(2,332)	-	-	-	-	(2,332)
Add: CCPS shares issued during the period	-	3,439	-	-	-	3,439
Add: Equity shares issued during the period	-	-	-	-	-	-
ESOPs issued During the year	-	-	143	-	-	143
Other Comprehensive Income / (Loss)	-	-	-	-	9	9
As at 31 March 2021	(6,188)	9,779	170	1	(2)	3,759

[320000] Cash flow statement, indirect

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-2,332	-2,199	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	239	203	
Adjustments for decrease (increase) in other current assets	-1,018	-435	
Adjustments for increase (decrease) in other current liabilities	891	318	
Adjustments for depreciation and amortisation expense	351	247	
Adjustments for unrealised foreign exchange losses gains	3	-4	
Adjustments for interest income	-33	-28	
Adjustments for share-based payments	143	27	
Total adjustments for reconcile profit (loss)	642	384	
Net cash flows from (used in) operations	-1,690	-1,815	
Other inflows (outflows) of cash	-114	-3	
Net cash flows from (used in) operating activities	-1,804	-1,818	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	-1,131	-1,161	
Interest received	33	28	
Other inflows (outflows) of cash	-242	(A) -96	
Net cash flows from (used in) investing activities	-1,340	-1,229	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	3,439	2,200	
Proceeds from borrowings	270	1,300	
Repayments of borrowings	369	339	
Interest paid	239	203	
Other inflows (outflows) of cash	-117	(B) 168	
Net cash flows from (used in) financing activities	2,984	3,126	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-160	79	
Net increase (decrease) in cash and cash equivalents	-160	79	
Cash and cash equivalents cash flow statement at end of period	53	213	134

Footnotes

(A) Profit on Redemption of Investments:62 Allowance for doubtful investment:(147) Profit on Fair Valuation of Investments:(10)

(B) Principal payment of lease liability and Ind As impact:168 Finance Cost:(203)

[610100] Notes - List of accounting policies

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of significant accounting policies [TextBlock]	Textual information (18) [See below]	Textual information (19) [See below]

Textual information (18)

Disclosure of significant accounting policies [Text Block]

1. Corporate Information

Ather Energy Private Limited (CIN: U40100KA2013PTC093769) is a Private Limited Company ('Company') with its registered office in the State of Karnataka. The Company is in the business of research and development and manufacturing of electric scooters. The Company's registered office and principal place of business is IBC Knowledge Park, Bannerghatta Road, Bangalore. The Company has its manufacturing facility in Whitefield and in Hosur during the year.

2. Basis of Preparation

The financial statements of the Company is prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of the Act.

The financial statements have been prepared on a historical cost basis, except for the following assets and liabilities which have been measured at fair value:

Investments,

Certain financial assets and liabilities measured at amortised cost (refer accounting policy regarding financial instruments).

Share Based payments

The financial statements are presented in INR - Indian Rupees (in millions) / Rs(mil)., except when otherwise indicated. The number '0' in financial statements denotes number less than a million. These financial statements have been approved by the Board on April 23, 2021.

3. Summary of Significant Accounting Policies

3.1. Presentation and Disclosure of Financial Statements

An asset has been classified as current when it satisfies any of the following criteria;

- a) It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;
- b) It is held primarily for the purpose of being traded;
- c) It is expected to be realized within twelve months after the reporting date; or
- d) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

A liability has been classified as current when it satisfies any of the following criteria;

- a) It is expected to be settled in the Company's normal operating cycle;
- b) It is held primarily for the purpose of being traded;
- c) It is due to be settled within twelve months after the reporting date; or
- d) The Company does not have an unconditional right to defer settlements of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other assets and liabilities have been classified as non-current.

The Company has determined its operating cycle as twelve months for the above purpose of classification as current and non-current.

3.2. Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- a) In the principal market for the asset or liability, or
- b) In the absence of a principal market, in the most advantageous market for the asset or liability
- c) The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements 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:

- a) Level 1 Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- b) Level 2 Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- c) 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 financial statements on a recurring basis, the Company 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.

For recurring and non-recurring fair value measurements categorised within Level 3 of the fair value hierarchy, mention a description of the valuation processes used by the entity (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period).

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

3.3. Use of Estimates

The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, like provision for employee benefits,

provision for doubtful trade receivables/advances/contingencies, provision for warranties, allowance for slow/non-moving inventories, useful life of Property, Plant and Equipment, identification and allocation of various development cost to various intangible assets under development/capitalised, provision for taxation, etc., during and at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3.4. Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of change in value. Any cash or bank balance held for any specific use is not considered as cash and cash equivalent.

3.5. Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

3.6. Intangible Assets

Intangible Assets acquired separately: Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

Internally-generated intangible assets - research and development expenditure.

Expenditure on research activities is recognised as an expense in the period in which it is incurred.

An internally-generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following have been demonstrated:

The technical feasibility of completing the intangible asset so that it will be available for use or sale;

The intention to complete the intangible asset and use or sell it;

The ability to use or sell the intangible asset;

How the intangible asset will generate probable future economic benefits;

The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and

The ability to measure reliably the expenditure attributable to the intangible asset during its development.

The amount initially recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date when the intangible asset first meets the recognition criteria listed above. Where no internally-generated intangible asset can be recognised, development expenditure is recognised in Statement of Profit and Loss in the period in which it is incurred.

Subsequent to initial recognition, internally-generated intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses, on the same basis as intangible assets that are acquired separately.

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in profit or loss when the asset is derecognised.

Useful lives of other intangible assets :

Intangible assets, comprising of software, expenditure on Model fee, etc. incurred are amortised over the period of licensing. Intangible assets, comprising of intellectual property rights viz., Patents, etc., are amortised over the life of the right to use, as per the respective statute.

3.7. Property, Plant and Equipment (PPE)

Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses, if any. Cost includes purchase price, related taxes, duties, freight, insurance, etc. attributable to the acquisition, installation of the PPE and borrowing cost if capitalisation criteria are met but excludes duties and taxes that are recoverable from tax authorities.

Machinery spares which can be used only in connection with an item of PPE and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to PPE is capitalised only if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably

Material replacement cost is capitalized provided it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. When replacement cost is eligible for capitalization, the carrying amount of those parts that

are replaced are derecognized. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful life.

Property, plant and equipment retired from active use and held for sale are stated at the lower of their net book value and net realisable value and are disclosed separately in the Balance Sheet.

The Company identifies and determines cost of each component/part of the asset separately, if the component/part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset.

Capital Work-in-Progress / Intangible Assets Under Development (IAD): Projects under which assets are not ready for their intended use and other capital work-in-progress / IAD are carried at cost, comprising direct cost and attributable interest. Once it has become available for use, their cost is re-classified to appropriate caption and subjected to depreciation / amortisation.

3.8. Depreciation and Amortisation

Depreciation has been provided on the straight-line method based on the useful life as prescribed in Schedule II to the Companies Act, 2013 except in respect of the following categories of assets:

Description of Assets	Useful life and Basis of Depreciation/ Amortisation
a) Plant and Machinery, other than (d) below	4 - 8 Years
b) Office equipment i) Electrical Appliances such as Air Conditioner, Fridge, Water Cooler, Camera, TV, etc., ii) Data Processing Equipment	5 Years 3 Years
c) Vehicles - Motor Vehicles	4 Years
d) Jigs, Tools and Fixtures	8 years
e) Furniture and Fittings	10 Years
f) Leasehold Improvements	Over the lease period

The Assets mentioned above are depreciated based on the Company's estimate of their useful lives taking into consideration technical factors such as product life cycle, durability based on use, etc.

Finance lease assets are depreciated over the primary lease period as the right to use these assets ceases on expiry of the lease period.

Any assets costing Rs. 5,000 or below, is fully depreciated in the year of acquisition. Depreciation is provided pro-rata from the month of Capitalisation.

3.9. Impairment of Assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its 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 net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

The Company bases its impairment calculation on detailed budgets and forecast calculations which are prepared separately for each of the Company's cash-generating units to which the individual assets are allocated. These budgets and forecast calculations are generally covering a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year.

Impairment including impairment on inventories, are recognized in the Statement of Profit and Loss.

An assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the Company estimates the asset's or cash-generating unit's recoverable amount. A previously recognized 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 recognized. 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 recognized for the asset in prior years. Such reversal is recognized in the 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.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

3.10. Inventories

Raw materials, components and stores & spare parts are valued at lower of cost determined on FIFO basis (FIFO on moving average basis) and estimated net realisable value. Cost includes purchase price, freight, taxes and duties and is net of credit under GST, where applicable.

Work-in-progress and finished goods are valued at lower of cost and estimated net realisable value. Cost includes all direct costs including material procurement cost and appropriate proportion of overheads to bring the goods to the present location and condition.

Due allowance is made for slow/non-moving / obsolete items. Materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be used are expected to be sold at or above cost.

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

3.11. Revenue and Other Income

Revenue is measured based on the consideration specified in a contract with a customer and excludes amounts collected on behalf of third parties including Goods and Service Tax and any other government subsidies. The Company recognises revenue when it transfers control over a product / service to a customer which coincides with the delivery of the vehicle/rendering of service. The Company also provides various services to its customers, as an additional feature to the main product, the price of which is included in the total consideration payable by the customer. The Company carves out the price of the service and recognises it as a separate line of revenue over the period of service rendered. Till such time, the amount of consideration received attributable to this service is treated as deferred income.

Subscription income is recognised over the period of service rendered.

Sales related warranties cannot be purchased separately and they serve as an assurance that the products sold comply with agreed-on procedures. The Company accounts for warranties in accordance with Ind AS 37 'Provisions, Contingent Liabilities and Contingent Assets'.

A receivable is recognised by the Company when the goods are delivered to the customer as this represents the point in time at which the right to consideration becomes unconditional, as only the passage of time is required before payment due.

Interest income is recognised on the accrual basis.

Dividend income is accounted for when the right to receive it is established.

For all debt instruments measured at amortised cost, interest income is recognised on time proportion basis, taking into account the amount outstanding and effective interest rate.

3.12. Government Grants, Subsidies and Export Benefits

Government grants and subsidies are recognised when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants/subsidy will be received.

When the grant or subsidy from the Government relates to an expense item, it is recognised as income on a systematic basis in the Statement of Profit and Loss over the period necessary to match them with the related costs, which they are intended to compensate.

When the Company receives grants of non-monetary assets, the asset and the grant are recorded at fair value amounts and released to profit or loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset, i.e. by equal annual instalments. When loans or similar assistance are provided by governments or related institutions, with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as a government grant. The loan or assistance is initially recognised and measured at fair value of the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities.

3.13. Employee Benefits

I. Defined Contribution Plan

a. Provident Fund

Contributions in respect of Employees Provident Fund are made to the Regional Provident Fund. These Contributions are recognised as expense in the year in which the services are rendered. The Company has no obligation other than the contribution payable to the Regional Provident fund.

b. Employee State Insurance

Contributions to Employees State Insurance Scheme are recognised as expense in the year in which the services are rendered.

II. Defined Benefit Plan

a. Gratuity

The Company accounts its liability for future gratuity benefits based on actuarial valuation done by an independent actuary, as at the Balance Sheet date, determined every year using the Projected Unit Credit method. Actuarial gains/losses are immediately recognised in retained earnings through Other Comprehensive Income in the period in which they occur. Re-measurements are not re-classified to profit or loss in subsequent periods. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The defined benefit obligation recognised in the balance sheet represents the present value of the Defined Benefit Obligation less the Fair Value of Plan Assets out of which the obligations are expected to be settled and adjusted for unrecognised past

service cost, if any. Any asset arising out of this calculation is limited to the past service cost plus the present value of available refunds and reduction in future contributions.

b. Compensated Absences: Accumulated leave (earned leave/sick leave) can be availed and/or encashed at any time during the tenure of employment, subject to terms and conditions of the scheme, the liability is recognised on the basis of an independent actuarial valuation. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognised in Statement of Profit and Loss.

III. Short Term Employee Benefits

Short term employee benefits include short term compensated absences which is recognized based on the eligible leave at credit on the

Balance Sheet date, and the estimated cost is based on the terms of the employment contract.

3.14. Leases

As a lessee The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, company's incremental borrowing rate. Generally, the company uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following: - Fixed payments, including in-substance fixed payments; - Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date; - Amounts expected to be payable under a residual value guarantee; and - The exercise price under a purchase option that the Company is reasonably certain to exercise, lease payments in an optional renewal period if the Company is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the company is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. The company presents right-of-use assets that do not meet the definition of investment property in 'property, plant and equipment' and lease liabilities in 'loans and borrowings' in the Balance Sheet

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

3.15. Foreign Currency Transactions Initial recognition

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction. Measurement as at Balance Sheet date

Foreign currency monetary items of the Company outstanding at the Balance Sheet date are restated at year end exchange rates.

Non-monetary items carried at historical cost are translated using the exchange rates at the dates of initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item.

Treatment of Exchange Differences

Exchange differences arising on settlement/restatement of foreign currency monetary assets and liabilities of the Company are recognised as income or expense in the Statement of Profit and Loss.

3.16. Taxes on Income

Income tax expense comprises current and deferred taxes. Income tax expense is recognized in the Statement of Profit and Loss except to the extent it relates to items recognized directly in equity, in which case it is recognized in equity.

Current Tax is the amount of tax payable on the taxable income for the year and is determined in accordance with the provisions of the Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the

reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Minimum Alternate Tax (MAT) when paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company. The carrying amount of MAT would be reviewed at each reporting date and the asset is written down to the extent the Company does not have convincing evidence that it will pay normal income tax during the specified period.

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

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised. The carrying amount of deferred tax assets is reviewed at each reporting date and written off to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

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

Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

3.17. Provisions and Contingencies

A provision is recognized when an enterprise has a present obligation (legal or constructive) as a result of past event; 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. Provisions are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

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

Provisions for warranty-related costs are recognized when the products are sold, or services provided. Provision is estimated based on historical experience and/or technical estimates. The estimate of such warranty-related costs is reviewed annually.

3.18. Borrowing Costs

Borrowing Costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the borrowing costs. Borrowing Costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset up to the date the asset is ready for its intended use is added to the cost of the assets. Capitalisation of Borrowing Costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted. All other borrowing costs are expensed in the period they occur.

3.19. Earnings Per Share

Basic Earnings Per Share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

3.20. Employees Stock Option

Stock options are granted to the employees under the stock option scheme. The costs of stock options granted to the employees (equity-settled awards) of the Company are measured at the fair value of the equity instruments granted based on an independent valuation of such instruments. For each stock option, the measurement of fair value is performed on the grant date. The grant date is the date on which the Company and the employees agree to the stock option scheme. The fair value so determined is revised only if the stock option scheme is modified in a manner that is beneficial to the employees.

That cost is recognised, together with a corresponding increase in Share-Based Payment (SBP) reserves/ stock options outstanding account in 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 Company's best estimate of the number of equity instruments that will ultimately vest. The Statement of Profit and Loss expense or credit for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense.

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

If the options vests in instalments (i.e. the options vest pro rata over the service period), then each instalment is treated as a separate share option grant because each instalment has a different vesting period.

The fair value of stock appreciation rights (SARs) is recognised as an employee benefit expense with a corresponding financial liability. The initial recognition of expense is at fair value of equity share on date of grant which then is fair valued as at each reporting date.

3.21. Financial Instruments

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

A. Financial assets

i. Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

ii. Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in two categories:

a. Debt instruments at amortised cost

b. Equity instruments measured at Fair Value Through Other Comprehensive Income (FVTOCI)

Debt instruments at amortised cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

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.
Equity investments

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Company decides to classify the same either as at FVTOCI or FVTPL. The Company makes

such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

iii. De-recognition

A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily when:

The rights to receive cash flows from the asset have expired, or

the Company has transferred substantially all the risks and rewards of the asset

iv. Impairment of financial assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, trade receivables and bank balance

The Company follows 'simplified approach' for recognition of impairment loss allowance on Trade receivables.

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive, discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

All contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument

Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the Statement of Profit and Loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

Financial assets measured as at amortised cost: ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the group does not reduce impairment allowance from the gross carrying amount.

For assessing increase in credit risk and impairment loss, the Company combines financial instruments on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

B. Financial liabilities

i. Initial recognition and measurement

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 Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

ii. 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 derivatives, 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. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

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

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.

De-recognition

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 de-recognition 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 and Loss.

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

Textual information (19)

Disclosure of significant accounting policies [Text Block]

1. Summary of Significant Accounting Policies 1.1. Presentation and Disclosure of Financial Statements

An asset has been classified as current when it satisfies any of the following criteria;

- a) It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;
- b) It is held primarily for the purpose of being traded;
- c) It is expected to be realized within twelve months after the reporting date; or
- d) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

A liability has been classified as current when it satisfies any of the following criteria;

- a) It is expected to be settled in the Company's normal operating cycle;
- b) It is held primarily for the purpose of being traded;
- c) It is due to be settled within twelve months after the reporting date; or
- d) The Company does not have an unconditional right to defer settlements of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other assets and liabilities have been classified as non-current.

The Company has determined its operating cycle as twelve months for the above purpose of classification as current and non-current.

1.2. Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- a) In the principal market for the asset or liability, or

- b) In the absence of a principal market, in the most advantageous market for the asset or liability
- c) The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements 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:

- a) Level 1 $\frac{1}{2}$ Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- b) Level 2 $\frac{1}{2}$ Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- c) Level 3 $\frac{1}{2}$ 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 financial statements on a recurring basis, the Company 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.

For recurring and non-recurring fair value measurements categorised within Level 3 of the fair value hierarchy, mention a description of the valuation processes used by the entity (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period).

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

1.3. Use of Estimates

The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions

that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, like provision for employee benefits, provision for doubtful trade receivables/advances/contingencies, provision for warranties, allowance for slow/non-moving inventories, useful life of Property, Plant and Equipment, identification and allocation of various development cost to various intangible assets under development/capitalised, provision for taxation, etc., during and at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

1.4. Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of change in value. Any cash or bank balance held for any specific use is not considered as cash and cash equivalent.

1.5. Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

1.6. Intangible Assets

Intangible Assets acquired separately: Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

Internally-generated intangible assets - research and development expenditure.

Expenditure on research activities is recognised as an expense in the period in which it is incurred.

An internally-generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following have been demonstrated:

i) The technical feasibility of completing the intangible asset so that it will be available for use or sale;

ii) The intention to complete the intangible asset and use or sell it;

iii) The ability to use or sell the intangible asset;

iv) How the intangible asset will generate probable future economic benefits;

i_c/2 The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset;
and

i_c/2 The ability to measure reliably the expenditure attributable to the intangible asset during its development.

The amount initially recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date when the intangible asset first meets the recognition criteria listed above. Where no internally-generated intangible asset can be recognised, development expenditure is recognised in Statement of Profit and Loss in the period in which it is incurred.

Subsequent to initial recognition, internally-generated intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses, on the same basis as intangible assets that are acquired separately.

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in profit or loss when the asset is derecognised.

Useful lives of other intangible assets :

Intangible assets, comprising of software, expenditure on Model fee, etc. incurred are amortised over the period of licensing. Intangible assets, comprising of intellectual property rights viz., Patents, etc., are amortised over the life of the right to use, as per the respective statute.

1.7. Property, Plant and Equipment (PPE)

Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses, if any. Cost includes related taxes, duties, freight, insurance, etc. attributable to the acquisition, installation of the PPE and borrowing cost if capitalisation criteria are met but excludes duties and taxes that are recoverable from tax authorities.

Machinery spares which can be used only in connection with an item of PPE and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to PPE is capitalised only if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably

Material replacement cost is capitalized provided it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. When replacement cost is eligible for capitalization, the carrying amount of those parts that are replaced are derecognized. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful life.

Property, plant and equipment retired from active use and held for sale are stated at the lower of their net book value and net realisable value and are disclosed separately in the Balance Sheet.

The Company identifies and determines cost of each component/part of the asset separately, if the component/part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset.

Capital Work-in-Progress / Intangible Assets Under Development (IAD): Projects under which assets are not ready for their intended use and other capital work-in-progress / IAD are carried at cost, comprising direct cost and attributable interest. Once it has become available for use, their cost is re-classified to appropriate caption and subjected to depreciation / amortisation.

1.8. Impairment of Assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its 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 net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

The Company bases its impairment calculation on detailed budgets and forecast calculations which are prepared separately for each of the Company's cash-generating units to which the individual assets are allocated. These budgets and forecast calculations are generally covering a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year.

Impairment including impairment on inventories, are recognized in the Statement of Profit and Loss.

An assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the Company estimates the asset's or cash-generating unit's recoverable amount. A previously recognized 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 recognized. 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 recognized for the asset in prior years. Such reversal is recognized in the 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.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

1.9. Inventories

Raw materials, components and stores & spare parts are valued at lower of cost determined on FIFO basis and estimated net realisable value.

Cost includes freight, taxes and duties and is net of credit under GST, where applicable.

Work-in-progress and finished goods are valued at lower of cost and estimated net realisable value. Cost includes all direct costs and appropriate proportion of overheads to bring the goods to the present location and condition.

Due allowance is made for slow/non-moving / obsolete items. Materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be used are expected to be sold at or above cost.

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

1.10. Revenue and Other Income

Revenue is measured based on the consideration specified in a contract with a customer and excludes amounts collected on behalf of third parties including Goods and Service Tax and any other government subsidies. The Company recognises revenue when it transfers control over a product / service to a customer which coincides with the delivery of the vehicle/rendering of service. The Company also provides various services to its customers, as an additional feature to the main product, the price of which is included in the total consideration payable by the customer. The Company carves out the price of the service and recognises it as a separate line of revenue over the period of service rendered. Till such time, the amount of consideration received attributable to this service is treated as deferred income.

Sales related warranties cannot be purchased separately and they serve as an assurance that the products sold comply with agreed-on procedures. The Company accounts for warranties in accordance with Ind AS 37 'Provisions, Contingent Liabilities and Contingent Assets'.

A receivable is recognised by the Company when the goods are delivered to the customer as this represents the point in time at which the right to consideration becomes unconditional, as only the passage of time is required before payment due.

Dividend income is accounted for when the right to receive it is established.

For all debt instruments measured at amortised cost, interest income is recognised on time proportion basis, taking into account the amount outstanding and effective interest rate.

1.11. Government Grants, Subsidies and Export Benefits

Government grants and subsidies are recognised when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants/subsidy will be received.

When the grant or subsidy from the Government relates to an expense item, it is recognised as income on a systematic basis in the Statement of Profit and Loss over the period necessary to match them with the related costs, which they are intended to compensate.

When the Company receives grants of non-monetary assets, the asset and the grant are recorded at fair value amounts and released to profit or loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset, i.e. by equal annual instalments. When loans or similar assistance are provided by governments or related institutions, with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as a government grant. The loan or assistance is initially recognised and measured at fair value of the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities.

1.12. Employee Benefits

I. Defined Contribution Plan

a. Provident Fund

Contributions in respect of Employees Provident Fund are made to the Regional Provident Fund. These Contributions are recognised as expense in the year in which the services are rendered. The Company has no obligation other than the contribution payable to the Regional Provident fund.

b. Employee State Insurance

Contributions to Employees State Insurance Scheme are recognised as expense in the year in which the services are rendered.

II. Defined Benefit Plan

a. Gratuity

The Company accounts its liability for future gratuity benefits based on actuarial valuation done by an independent actuary, as at the Balance

Sheet date, determined every year using the Projected Unit Credit method. Actuarial gains/losses are immediately recognised in retained earnings through Other Comprehensive Income in the period in which they occur. Re-measurements are not re-classified to profit or loss in subsequent periods. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The defined benefit obligation recognised in the balance sheet represents the present value of the Defined Benefit Obligation less the Fair Value of Plan Assets out of which the obligations are expected to be settled and adjusted for unrecognised past service cost, if any. Any asset arising out of this calculation is limited to the past service cost plus the present value of available refunds and reduction in future contributions.

b. Compensated Absences: Accumulated leave (earned leave/sick leave) can be availed and/or encashed at any time during the tenure of employment, subject to terms and conditions of the scheme, the liability is recognised on the basis of an independent actuarial valuation. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognised in Statement of Profit and Loss.

III. Short Term Employee Benefits

Short term employee benefits include short term compensated absences which is recognized based on the eligible leave at credit on the Balance Sheet date, and the estimated cost is based on the terms of the employment contract.

1.13. Leases

Till March 31, 2019

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Operating Lease

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased assets are classified as operating leases. Operating lease payments are recognised as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term.

Finance Lease

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in finance costs in the

Statement of Profit and Loss, unless they are directly attributable to qualifying assets, in which case they are capitalized. A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term

With effective 1 April 2019

The company has applied Ind AS 116 using the modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under Ind AS 17. The impact of Ind AS 116 has however charged to Other Equity.

As a lessee The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, company's incremental borrowing rate. Generally, the company uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following: - Fixed payments, including in-substance fixed payments; - Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date; - Amounts expected to be payable under a residual value guarantee; and - The exercise price under a purchase option that the Company is reasonably certain to exercise, lease payments in an optional renewal period if the Company is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the company is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. The company presents right-of-use assets that do not meet the definition of investment property in 'property, plant and equipment' and lease liabilities in 'loans and borrowings' in the statement of financial position.

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

1.14. Foreign Currency Transactions

Initial recognition

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction.

Measurement as at Balance Sheet date

Foreign currency monetary items of the Company outstanding at the Balance Sheet date are restated at year end exchange rates.

Non-monetary items carried at historical cost are translated using the exchange rates at the dates of initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item.

Treatment of Exchange Differences

Exchange differences arising on settlement/restatement of foreign currency monetary assets and liabilities of the Company are recognised as income or expense in the Statement of Profit and Loss.

1.15. Depreciation and Amortisation

Depreciation has been provided on the straight-line method based on the useful life as prescribed in Schedule II to the Companies Act, 2013 except in respect of the following categories of assets:

Description of Assets	Useful life and Basis of Depreciation/ Amortisation
a) Plant and Machinery, other than (d) below	4 - 8 Years
b) Office equipment	5 Years
i) Electrical Appliances such as Air Conditioner, Fridge, Water Cooler, Camera, TV, etc.,	
ii) Data Processing Equipment	3 Years

c) Vehicles - Motor Vehicles	4 Years
d) Jigs, Tools and Fixtures	8 years
e) Furniture and Fittings	10 Years
f) Leasehold Improvements	Over the lease period

The Assets mentioned above are depreciated based on the Company's estimate of their useful lives taking into consideration technical factors such as product life cycle, durability based on use, etc.

Finance lease assets are depreciated over the primary lease period as the right to use these assets ceases on expiry of the lease period.

Any assets costing Rs. 5,000 or below, is fully depreciated in the year of acquisition.

Depreciation is provided pro-rata from the month of Capitalisation.

1.16. Taxes on Income

Income tax expense comprises current and deferred taxes. Income tax expense is recognized in the Statement of Profit and Loss except to the extent it relates to items recognized directly in equity, in which case it is recognized in equity.

Current Tax is the amount of tax payable on the taxable income for the year and is determined in accordance with the provisions of the Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to

future tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company. The carrying amount of MAT would be reviewed at each reporting date and the asset is written down to the extent the Company does not have convincing evidence that it will pay normal income tax during the specified period.

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

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised. The carrying amount of deferred tax assets is reviewed at each reporting date and written off to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

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

Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

1.17. Provisions and Contingencies

A provision is recognized when an enterprise has a present obligation (legal or constructive) as a result of past event; 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. Provisions are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

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

Provisions for warranty-related costs are recognized when the products are sold, or services provided. Provision is estimated based on historical experience and/or technical estimates. The estimate of such warranty-related costs is reviewed annually.

1.18. Borrowing Costs

Borrowing Costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the borrowing costs. Borrowing Costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset up to the date the asset is ready for its intended use is added to the cost of the assets. Capitalisation of Borrowing Costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted. All other borrowing costs are expensed in the period they occur.

1.19. Earnings Per Share

Basic Earnings Per Share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

1.20. Employees Stock Option

Stock options are granted to the employees under the stock option scheme. The costs of stock options granted to the employees (equity-settled awards) of the Company are measured at the fair value of the equity instruments granted based on an independent valuation of such instruments. For each stock option, the measurement of fair value is performed on the grant date. The grant date is the date on which the Company and the employees agree to the stock option scheme. The fair value so determined is revised only if the stock option scheme is modified in a manner that is beneficial to the employees.

That cost is recognised, together with a corresponding increase in Share-Based Payment (SBP) reserves/ stock options outstanding account in 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 Company's best estimate of the number of equity instruments that will ultimately vest. The Statement of Profit and Loss expense or credit for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense.

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

If the options vests in instalments (i.e. the options vest pro rata over the service period), then each instalment is treated as a separate share option grant because each instalment has a different vesting period.

1.21. Financial Instruments

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

A. Financial assets

i. Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

ii. Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in two categories:

- a. Debt instruments at amortised cost
- b. Equity instruments measured at Fair Value Through Other Comprehensive Income (FVTOCI)

Debt instruments at amortised cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

i½ The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

ii½ 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.

Equity investments

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Company decides to classify the same either as at FVTOCI or FVTPL. The Company makes

such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

iii. De-recognition

A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily when:

i½ The rights to receive cash flows from the asset have expired, or

ii½ the Company has transferred substantially all the risks and rewards of the asset

iv. Impairment of financial assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

i½ Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, trade receivables and bank balance

The Company follows 'simplified approach' for recognition of impairment loss allowance on Trade receivables.

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive, discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

i½ All contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the

financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument

½ Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the Statement of Profit and Loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

½ Financial assets measured as at amortised cost: ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the group does not reduce impairment allowance from the gross carrying amount.

For assessing increase in credit risk and impairment loss, the Company combines financial instruments on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

B. Financial liabilities

i. Initial recognition and measurement

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 Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

ii. 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 derivatives, 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. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

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

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.

De-recognition

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 de-recognition 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 and Loss.

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

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (20) [See below]	Textual information (21) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (22) [See below]	Textual information (23) [See below]

Textual information (20)

Statement of Ind AS compliance [Text Block]

The financial statements of the Company is prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of the Act.

The financial statements have been prepared on a historical cost basis, except for the following assets and liabilities which have been measured at fair value: Investments, Certain financial assets and liabilities measured at amortised cost (refer accounting policy regarding financial instrumen

Textual information (21)

Statement of Ind AS compliance [Text Block]

The financial statements of the Company is prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of the Act.

The financial statements have been prepared on a historical cost basis, except for the following assets and liabilities which have been measured at fair value: Investments, Certain financial assets and liabilities measured at amortised cost (refer accounting policy regarding financial instrumen

Share Based payments

The financial statements are presented in INR - Indian Rupees (in millions) / Rs(mil)., except when otherwise indicated. The number '0' in financial statements denotes number less than a million. These financial statements have been approved by the Board of Directors on 04th April 2020.

Textual information (22)

Disclosure of significant accounting policies [Text Block]

1. Corporate Information

Ather Energy Private Limited (CIN: U40100KA2013PTC093769) is a Private Limited Company ('Company') with its registered office in the State of Karnataka. The Company is in the business of research and development and manufacturing of electric scooters. The Company's registered office and principal place of business is IBC Knowledge Park, Bannerghatta Road, Bangalore. The Company has its manufacturing facility in Whitefield and in Hosur during the year.

2. Basis of Preparation

The financial statements of the Company is prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of the Act.

The financial statements have been prepared on a historical cost basis, except for the following assets and liabilities which have been measured at fair value:

Investments,

Certain financial assets and liabilities measured at amortised cost (refer accounting policy regarding financial instruments).

Share Based payments

The financial statements are presented in INR - Indian Rupees (in millions) / Rs(mil)., except when otherwise indicated. The number '0' in financial statements denotes number less than a million. These financial statements have been approved by the Board on April 23, 2021.

3. Summary of Significant Accounting Policies

3.1. Presentation and Disclosure of Financial Statements

An asset has been classified as current when it satisfies any of the following criteria;

- a) It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;
- b) It is held primarily for the purpose of being traded;
- c) It is expected to be realized within twelve months after the reporting date; or
- d) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

A liability has been classified as current when it satisfies any of the following criteria;

- a) It is expected to be settled in the Company's normal operating cycle;
- b) It is held primarily for the purpose of being traded;
- c) It is due to be settled within twelve months after the reporting date; or
- d) The Company does not have an unconditional right to defer settlements of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other assets and liabilities have been classified as non-current.

The Company has determined its operating cycle as twelve months for the above purpose of classification as current and non-current.

3.2. Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- a) In the principal market for the asset or liability, or
- b) In the absence of a principal market, in the most advantageous market for the asset or liability
- c) The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements 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:

- a) Level 1 Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- b) Level 2 Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- c) 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 financial statements on a recurring basis, the Company 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.

For recurring and non-recurring fair value measurements categorised within Level 3 of the fair value hierarchy, mention a description of the valuation processes used by the entity (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period).

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

3.3. Use of Estimates

The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, like provision for employee benefits,

provision for doubtful trade receivables/advances/contingencies, provision for warranties, allowance for slow/non-moving inventories, useful life of Property, Plant and Equipment, identification and allocation of various development cost to various intangible assets under development/capitalised, provision for taxation, etc., during and at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3.4. Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of change in value. Any cash or bank balance held for any specific use is not considered as cash and cash equivalent.

3.5. Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

3.6. Intangible Assets

Intangible Assets acquired separately: Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

Internally-generated intangible assets - research and development expenditure.

Expenditure on research activities is recognised as an expense in the period in which it is incurred.

An internally-generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following have been demonstrated:

The technical feasibility of completing the intangible asset so that it will be available for use or sale;

The intention to complete the intangible asset and use or sell it;

The ability to use or sell the intangible asset;

How the intangible asset will generate probable future economic benefits;

The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and

The ability to measure reliably the expenditure attributable to the intangible asset during its development.

The amount initially recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date when the intangible asset first meets the recognition criteria listed above. Where no internally-generated intangible asset can be recognised, development expenditure is recognised in Statement of Profit and Loss in the period in which it is incurred.

Subsequent to initial recognition, internally-generated intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses, on the same basis as intangible assets that are acquired separately.

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in profit or loss when the asset is derecognised.

Useful lives of other intangible assets :

Intangible assets, comprising of software, expenditure on Model fee, etc. incurred are amortised over the period of licensing. Intangible assets, comprising of intellectual property rights viz., Patents, etc., are amortised over the life of the right to use, as per the respective statute.

3.7. Property, Plant and Equipment (PPE)

Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses, if any. Cost includes purchase price, related taxes, duties, freight, insurance, etc. attributable to the acquisition, installation of the PPE and borrowing cost if capitalisation criteria are met but excludes duties and taxes that are recoverable from tax authorities.

Machinery spares which can be used only in connection with an item of PPE and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to PPE is capitalised only if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably

Material replacement cost is capitalized provided it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. When replacement cost is eligible for capitalization, the carrying amount of those parts that

are replaced are derecognized. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful life.

Property, plant and equipment retired from active use and held for sale are stated at the lower of their net book value and net realisable value and are disclosed separately in the Balance Sheet.

The Company identifies and determines cost of each component/part of the asset separately, if the component/part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset.

Capital Work-in-Progress / Intangible Assets Under Development (IAD): Projects under which assets are not ready for their intended use and other capital work-in-progress / IAD are carried at cost, comprising direct cost and attributable interest. Once it has become available for use, their cost is re-classified to appropriate caption and subjected to depreciation / amortisation.

3.8. Depreciation and Amortisation

Depreciation has been provided on the straight-line method based on the useful life as prescribed in Schedule II to the Companies Act, 2013 except in respect of the following categories of assets:

Description of Assets	Useful life and Basis of Depreciation/ Amortisation
a) Plant and Machinery, other than (d) below	4 - 8 Years
b) Office equipment i) Electrical Appliances such as Air Conditioner, Fridge, Water Cooler, Camera, TV, etc., ii) Data Processing Equipment	5 Years 3 Years
c) Vehicles - Motor Vehicles	4 Years
d) Jigs, Tools and Fixtures	8 years
e) Furniture and Fittings	10 Years
f) Leasehold Improvements	Over the lease period

The Assets mentioned above are depreciated based on the Company's estimate of their useful lives taking into consideration technical factors such as product life cycle, durability based on use, etc.

Finance lease assets are depreciated over the primary lease period as the right to use these assets ceases on expiry of the lease period.

Any assets costing Rs. 5,000 or below, is fully depreciated in the year of acquisition. Depreciation is provided pro-rata from the month of Capitalisation.

3.9. Impairment of Assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its 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 net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

The Company bases its impairment calculation on detailed budgets and forecast calculations which are prepared separately for each of the Company's cash-generating units to which the individual assets are allocated. These budgets and forecast calculations are generally covering a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year.

Impairment including impairment on inventories, are recognized in the Statement of Profit and Loss.

An assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the Company estimates the asset's or cash-generating unit's recoverable amount. A previously recognized 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 recognized. 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 recognized for the asset in prior years. Such reversal is recognized in the 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.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

3.10. Inventories

Raw materials, components and stores & spare parts are valued at lower of cost determined on FIFO basis (FIFO on moving average basis) and estimated net realisable value. Cost includes purchase price, freight, taxes and duties and is net of credit under GST, where applicable.

Work-in-progress and finished goods are valued at lower of cost and estimated net realisable value. Cost includes all direct costs including material procurement cost and appropriate proportion of overheads to bring the goods to the present location and condition.

Due allowance is made for slow/non-moving / obsolete items. Materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be used are expected to be sold at or above cost.

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

3.11. Revenue and Other Income

Revenue is measured based on the consideration specified in a contract with a customer and excludes amounts collected on behalf of third parties including Goods and Service Tax and any other government subsidies. The Company recognises revenue when it transfers control over a product / service to a customer which coincides with the delivery of the vehicle/rendering of service. The Company also provides various services to its customers, as an additional feature to the main product, the price of which is included in the total consideration payable by the customer. The Company carves out the price of the service and recognises it as a separate line of revenue over the period of service rendered. Till such time, the amount of consideration received attributable to this service is treated as deferred income.

Subscription income is recognised over the period of service rendered.

Sales related warranties cannot be purchased separately and they serve as an assurance that the products sold comply with agreed-on procedures. The Company accounts for warranties in accordance with Ind AS 37 'Provisions, Contingent Liabilities and Contingent Assets'.

A receivable is recognised by the Company when the goods are delivered to the customer as this represents the point in time at which the right to consideration becomes unconditional, as only the passage of time is required before payment due.

Interest income is recognised on the accrual basis.

Dividend income is accounted for when the right to receive it is established.

For all debt instruments measured at amortised cost, interest income is recognised on time proportion basis, taking into account the amount outstanding and effective interest rate.

3.12. Government Grants, Subsidies and Export Benefits

Government grants and subsidies are recognised when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants/subsidy will be received.

When the grant or subsidy from the Government relates to an expense item, it is recognised as income on a systematic basis in the Statement of Profit and Loss over the period necessary to match them with the related costs, which they are intended to compensate.

When the Company receives grants of non-monetary assets, the asset and the grant are recorded at fair value amounts and released to profit or loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset, i.e. by equal annual instalments. When loans or similar assistance are provided by governments or related institutions, with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as a government grant. The loan or assistance is initially recognised and measured at fair value of the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities.

3.13. Employee Benefits

I. Defined Contribution Plan

a. Provident Fund

Contributions in respect of Employees Provident Fund are made to the Regional Provident Fund. These Contributions are recognised as expense in the year in which the services are rendered. The Company has no obligation other than the contribution payable to the Regional Provident fund.

b. Employee State Insurance

Contributions to Employees State Insurance Scheme are recognised as expense in the year in which the services are rendered.

II. Defined Benefit Plan

a. Gratuity

The Company accounts its liability for future gratuity benefits based on actuarial valuation done by an independent actuary, as at the Balance Sheet date, determined every year using the Projected Unit Credit method. Actuarial gains/losses are immediately recognised in retained earnings through Other Comprehensive Income in the period in which they occur. Re-measurements are not re-classified to profit or loss in subsequent periods. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The defined benefit obligation recognised in the balance sheet represents the present value of the Defined Benefit Obligation less the Fair Value of Plan Assets out of which the obligations are expected to be settled and adjusted for unrecognised past

service cost, if any. Any asset arising out of this calculation is limited to the past service cost plus the present value of available refunds and reduction in future contributions.

b. Compensated Absences: Accumulated leave (earned leave/sick leave) can be availed and/or encashed at any time during the tenure of employment, subject to terms and conditions of the scheme, the liability is recognised on the basis of an independent actuarial valuation. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognised in Statement of Profit and Loss.

III. Short Term Employee Benefits

Short term employee benefits include short term compensated absences which is recognized based on the eligible leave at credit on the

Balance Sheet date, and the estimated cost is based on the terms of the employment contract.

3.14. Leases

As a lessee The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, company's incremental borrowing rate. Generally, the company uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following: - Fixed payments, including in-substance fixed payments; - Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date; - Amounts expected to be payable under a residual value guarantee; and - The exercise price under a purchase option that the Company is reasonably certain to exercise, lease payments in an optional renewal period if the Company is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the company is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. The company presents right-of-use assets that do not meet the definition of investment property in 'property, plant and equipment' and lease liabilities in 'loans and borrowings' in the Balance Sheet

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

3.15. Foreign Currency Transactions Initial recognition

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction. Measurement as at Balance Sheet date

Foreign currency monetary items of the Company outstanding at the Balance Sheet date are restated at year end exchange rates.

Non-monetary items carried at historical cost are translated using the exchange rates at the dates of initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item.

Treatment of Exchange Differences

Exchange differences arising on settlement/restatement of foreign currency monetary assets and liabilities of the Company are recognised as income or expense in the Statement of Profit and Loss.

3.16. Taxes on Income

Income tax expense comprises current and deferred taxes. Income tax expense is recognized in the Statement of Profit and Loss except to the extent it relates to items recognized directly in equity, in which case it is recognized in equity.

Current Tax is the amount of tax payable on the taxable income for the year and is determined in accordance with the provisions of the Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the

reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Minimum Alternate Tax (MAT) when paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company. The carrying amount of MAT would be reviewed at each reporting date and the asset is written down to the extent the Company does not have convincing evidence that it will pay normal income tax during the specified period.

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

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised. The carrying amount of deferred tax assets is reviewed at each reporting date and written off to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

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

Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

3.17. Provisions and Contingencies

A provision is recognized when an enterprise has a present obligation (legal or constructive) as a result of past event; 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. Provisions are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

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

Provisions for warranty-related costs are recognized when the products are sold, or services provided. Provision is estimated based on historical experience and/or technical estimates. The estimate of such warranty-related costs is reviewed annually.

3.18. Borrowing Costs

Borrowing Costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the borrowing costs. Borrowing Costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset up to the date the asset is ready for its intended use is added to the cost of the assets. Capitalisation of Borrowing Costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted. All other borrowing costs are expensed in the period they occur.

3.19. Earnings Per Share

Basic Earnings Per Share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

3.20. Employees Stock Option

Stock options are granted to the employees under the stock option scheme. The costs of stock options granted to the employees (equity-settled awards) of the Company are measured at the fair value of the equity instruments granted based on an independent valuation of such instruments. For each stock option, the measurement of fair value is performed on the grant date. The grant date is the date on which the Company and the employees agree to the stock option scheme. The fair value so determined is revised only if the stock option scheme is modified in a manner that is beneficial to the employees.

That cost is recognised, together with a corresponding increase in Share-Based Payment (SBP) reserves/ stock options outstanding account in 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 Company's best estimate of the number of equity instruments that will ultimately vest. The Statement of Profit and Loss expense or credit for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense.

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

If the options vests in instalments (i.e. the options vest pro rata over the service period), then each instalment is treated as a separate share option grant because each instalment has a different vesting period.

The fair value of stock appreciation rights (SARs) is recognised as an employee benefit expense with a corresponding financial liability. The initial recognition of expense is at fair value of equity share on date of grant which then is fair valued as at each reporting date.

3.21. Financial Instruments

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

A. Financial assets

i. Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

ii. Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in two categories:

- a. Debt instruments at amortised cost
 - b. Equity instruments measured at Fair Value Through Other Comprehensive Income (FVTOCI)
- Debt instruments at amortised cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

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.
Equity investments

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Company decides to classify the same either as at FVTOCI or FVTPL. The Company makes

such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

iii. De-recognition

A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily when:

The rights to receive cash flows from the asset have expired, or

the Company has transferred substantially all the risks and rewards of the asset

iv. Impairment of financial assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, trade receivables and bank balance

The Company follows 'simplified approach' for recognition of impairment loss allowance on Trade receivables.

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive, discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

All contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument

Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the Statement of Profit and Loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

Financial assets measured as at amortised cost: ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the group does not reduce impairment allowance from the gross carrying amount.

For assessing increase in credit risk and impairment loss, the Company combines financial instruments on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

B. Financial liabilities

i. Initial recognition and measurement

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 Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

ii. 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 derivatives, 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. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

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

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.

De-recognition

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 de-recognition 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 and Loss.

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

Textual information (23)

Disclosure of significant accounting policies [Text Block]

1. Summary of Significant Accounting Policies 1.1. Presentation and Disclosure of Financial Statements

An asset has been classified as current when it satisfies any of the following criteria;

- a) It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;
- b) It is held primarily for the purpose of being traded;
- c) It is expected to be realized within twelve months after the reporting date; or
- d) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

A liability has been classified as current when it satisfies any of the following criteria;

- a) It is expected to be settled in the Company's normal operating cycle;
- b) It is held primarily for the purpose of being traded;
- c) It is due to be settled within twelve months after the reporting date; or
- d) The Company does not have an unconditional right to defer settlements of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other assets and liabilities have been classified as non-current.

The Company has determined its operating cycle as twelve months for the above purpose of classification as current and non-current.

1.2. Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- a) In the principal market for the asset or liability, or

- b) In the absence of a principal market, in the most advantageous market for the asset or liability
- c) The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements 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:

- a) Level 1 $\frac{1}{2}$ Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- b) Level 2 $\frac{1}{2}$ Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- c) Level 3 $\frac{1}{2}$ 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 financial statements on a recurring basis, the Company 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.

For recurring and non-recurring fair value measurements categorised within Level 3 of the fair value hierarchy, mention a description of the valuation processes used by the entity (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period).

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

1.3. Use of Estimates

The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions

that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, like provision for employee benefits, provision for doubtful trade receivables/advances/contingencies, provision for warranties, allowance for slow/non-moving inventories, useful life of Property, Plant and Equipment, identification and allocation of various development cost to various intangible assets under development/capitalised, provision for taxation, etc., during and at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

1.4. Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of change in value. Any cash or bank balance held for any specific use is not considered as cash and cash equivalent.

1.5. Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

1.6. Intangible Assets

Intangible Assets acquired separately: Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

Internally-generated intangible assets - research and development expenditure.

Expenditure on research activities is recognised as an expense in the period in which it is incurred.

An internally-generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following have been demonstrated:

i) The technical feasibility of completing the intangible asset so that it will be available for use or sale;

ii) The intention to complete the intangible asset and use or sell it;

iii) The ability to use or sell the intangible asset;

iv) How the intangible asset will generate probable future economic benefits;

i_c½ The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and

i_c½ The ability to measure reliably the expenditure attributable to the intangible asset during its development.

The amount initially recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date when the intangible asset first meets the recognition criteria listed above. Where no internally-generated intangible asset can be recognised, development expenditure is recognised in Statement of Profit and Loss in the period in which it is incurred.

Subsequent to initial recognition, internally-generated intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses, on the same basis as intangible assets that are acquired separately.

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in profit or loss when the asset is derecognised.

Useful lives of other intangible assets :

Intangible assets, comprising of software, expenditure on Model fee, etc. incurred are amortised over the period of licensing. Intangible assets, comprising of intellectual property rights viz., Patents, etc., are amortised over the life of the right to use, as per the respective statute.

1.7. Property, Plant and Equipment (PPE)

Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses, if any. Cost includes related taxes, duties, freight, insurance, etc. attributable to the acquisition, installation of the PPE and borrowing cost if capitalisation criteria are met but excludes duties and taxes that are recoverable from tax authorities.

Machinery spares which can be used only in connection with an item of PPE and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to PPE is capitalised only if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably

Material replacement cost is capitalized provided it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. When replacement cost is eligible for capitalization, the carrying amount of those parts that are replaced are derecognized. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful life.

Property, plant and equipment retired from active use and held for sale are stated at the lower of their net book value and net realisable value and are disclosed separately in the Balance Sheet.

The Company identifies and determines cost of each component/part of the asset separately, if the component/part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset.

Capital Work-in-Progress / Intangible Assets Under Development (IAD): Projects under which assets are not ready for their intended use and other capital work-in-progress / IAD are carried at cost, comprising direct cost and attributable interest. Once it has become available for use, their cost is re-classified to appropriate caption and subjected to depreciation / amortisation.

1.8. Impairment of Assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its 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 net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

The Company bases its impairment calculation on detailed budgets and forecast calculations which are prepared separately for each of the Company's cash-generating units to which the individual assets are allocated. These budgets and forecast calculations are generally covering a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year.

Impairment including impairment on inventories, are recognized in the Statement of Profit and Loss.

An assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the Company estimates the asset's or cash-generating unit's recoverable amount. A previously recognized 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 recognized. 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 recognized for the asset in prior years. Such reversal is recognized in the 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.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

1.9. Inventories

Raw materials, components and stores & spare parts are valued at lower of cost determined on FIFO basis and estimated net realisable value.

Cost includes freight, taxes and duties and is net of credit under GST, where applicable.

Work-in-progress and finished goods are valued at lower of cost and estimated net realisable value. Cost includes all direct costs and appropriate proportion of overheads to bring the goods to the present location and condition.

Due allowance is made for slow/non-moving / obsolete items. Materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be used are expected to be sold at or above cost.

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

1.10. Revenue and Other Income

Revenue is measured based on the consideration specified in a contract with a customer and excludes amounts collected on behalf of third parties including Goods and Service Tax and any other government subsidies. The Company recognises revenue when it transfers control over a product / service to a customer which coincides with the delivery of the vehicle/rendering of service. The Company also provides various services to its customers, as an additional feature to the main product, the price of which is included in the total consideration payable by the customer. The Company carves out the price of the service and recognises it as a separate line of revenue over the period of service rendered. Till such time, the amount of consideration received attributable to this service is treated as deferred income.

Sales related warranties cannot be purchased separately and they serve as an assurance that the products sold comply with agreed-on procedures. The Company accounts for warranties in accordance with Ind AS 37 'Provisions, Contingent Liabilities and Contingent Assets'.

A receivable is recognised by the Company when the goods are delivered to the customer as this represents the point in time at which the right to consideration becomes unconditional, as only the passage of time is required before payment due.

Dividend income is accounted for when the right to receive it is established.

For all debt instruments measured at amortised cost, interest income is recognised on time proportion basis, taking into account the amount outstanding and effective interest rate.

1.11. Government Grants, Subsidies and Export Benefits

Government grants and subsidies are recognised when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants/subsidy will be received.

When the grant or subsidy from the Government relates to an expense item, it is recognised as income on a systematic basis in the Statement of Profit and Loss over the period necessary to match them with the related costs, which they are intended to compensate.

When the Company receives grants of non-monetary assets, the asset and the grant are recorded at fair value amounts and released to profit or loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset, i.e. by equal annual instalments. When loans or similar assistance are provided by governments or related institutions, with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as a government grant. The loan or assistance is initially recognised and measured at fair value of the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities.

1.12. Employee Benefits

I. Defined Contribution Plan

a. Provident Fund

Contributions in respect of Employees Provident Fund are made to the Regional Provident Fund. These Contributions are recognised as expense in the year in which the services are rendered. The Company has no obligation other than the contribution payable to the Regional Provident fund.

b. Employee State Insurance

Contributions to Employees State Insurance Scheme are recognised as expense in the year in which the services are rendered.

II. Defined Benefit Plan

a. Gratuity

The Company accounts its liability for future gratuity benefits based on actuarial valuation done by an independent actuary, as at the Balance

Sheet date, determined every year using the Projected Unit Credit method. Actuarial gains/losses are immediately recognised in retained earnings through Other Comprehensive Income in the period in which they occur. Re-measurements are not re-classified to profit or loss in subsequent periods. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The defined benefit obligation recognised in the balance sheet represents the present value of the Defined Benefit Obligation less the Fair Value of Plan Assets out of which the obligations are expected to be settled and adjusted for unrecognised past service cost, if any. Any asset arising out of this calculation is limited to the past service cost plus the present value of available refunds and reduction in future contributions.

b. Compensated Absences: Accumulated leave (earned leave/sick leave) can be availed and/or encashed at any time during the tenure of employment, subject to terms and conditions of the scheme, the liability is recognised on the basis of an independent actuarial valuation. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognised in Statement of Profit and Loss.

III. Short Term Employee Benefits

Short term employee benefits include short term compensated absences which is recognized based on the eligible leave at credit on the Balance Sheet date, and the estimated cost is based on the terms of the employment contract.

1.13. Leases

Till March 31, 2019

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Operating Lease

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased assets are classified as operating leases. Operating lease payments are recognised as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term.

Finance Lease

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in finance costs in the

Statement of Profit and Loss, unless they are directly attributable to qualifying assets, in which case they are capitalized. A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term

With effective 1 April 2019

The company has applied Ind AS 116 using the modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under Ind AS 17. The impact of Ind AS 116 has however charged to Other Equity.

As a lessee The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, company's incremental borrowing rate. Generally, the company uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following: - Fixed payments, including in-substance fixed payments; - Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date; - Amounts expected to be payable under a residual value guarantee; and - The exercise price under a purchase option that the Company is reasonably certain to exercise, lease payments in an optional renewal period if the Company is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the company is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. The company presents right-of-use assets that do not meet the definition of investment property in 'property, plant and equipment' and lease liabilities in 'loans and borrowings' in the statement of financial position.

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

1.14. Foreign Currency Transactions

Initial recognition

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction.

Measurement as at Balance Sheet date

Foreign currency monetary items of the Company outstanding at the Balance Sheet date are restated at year end exchange rates.

Non-monetary items carried at historical cost are translated using the exchange rates at the dates of initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item.

Treatment of Exchange Differences

Exchange differences arising on settlement/restatement of foreign currency monetary assets and liabilities of the Company are recognised as income or expense in the Statement of Profit and Loss.

1.15. Depreciation and Amortisation

Depreciation has been provided on the straight-line method based on the useful life as prescribed in Schedule II to the Companies Act, 2013 except in respect of the following categories of assets:

Description of Assets	Useful life and Basis of Depreciation/ Amortisation
a) Plant and Machinery, other than (d) below	4 - 8 Years
b) Office equipment	5 Years
i) Electrical Appliances such as Air Conditioner, Fridge, Water Cooler, Camera, TV, etc.,	
ii) Data Processing Equipment	3 Years

c) Vehicles - Motor Vehicles	4 Years
d) Jigs, Tools and Fixtures	8 years
e) Furniture and Fittings	10 Years
f) Leasehold Improvements	Over the lease period

The Assets mentioned above are depreciated based on the Company's estimate of their useful lives taking into consideration technical factors such as product life cycle, durability based on use, etc.

Finance lease assets are depreciated over the primary lease period as the right to use these assets ceases on expiry of the lease period.

Any assets costing Rs. 5,000 or below, is fully depreciated in the year of acquisition.

Depreciation is provided pro-rata from the month of Capitalisation.

1.16. Taxes on Income

Income tax expense comprises current and deferred taxes. Income tax expense is recognized in the Statement of Profit and Loss except to the extent it relates to items recognized directly in equity, in which case it is recognized in equity.

Current Tax is the amount of tax payable on the taxable income for the year and is determined in accordance with the provisions of the Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to

future tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company. The carrying amount of MAT would be reviewed at each reporting date and the asset is written down to the extent the Company does not have convincing evidence that it will pay normal income tax during the specified period.

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

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised. The carrying amount of deferred tax assets is reviewed at each reporting date and written off to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

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

Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

1.17. Provisions and Contingencies

A provision is recognized when an enterprise has a present obligation (legal or constructive) as a result of past event; 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. Provisions are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

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

Provisions for warranty-related costs are recognized when the products are sold, or services provided. Provision is estimated based on historical experience and/or technical estimates. The estimate of such warranty-related costs is reviewed annually.

1.18. Borrowing Costs

Borrowing Costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the borrowing costs. Borrowing Costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset up to the date the asset is ready for its intended use is added to the cost of the assets. Capitalisation of Borrowing Costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted. All other borrowing costs are expensed in the period they occur.

1.19. Earnings Per Share

Basic Earnings Per Share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

1.20. Employees Stock Option

Stock options are granted to the employees under the stock option scheme. The costs of stock options granted to the employees (equity-settled awards) of the Company are measured at the fair value of the equity instruments granted based on an independent valuation of such instruments. For each stock option, the measurement of fair value is performed on the grant date. The grant date is the date on which the Company and the employees agree to the stock option scheme. The fair value so determined is revised only if the stock option scheme is modified in a manner that is beneficial to the employees.

That cost is recognised, together with a corresponding increase in Share-Based Payment (SBP) reserves/ stock options outstanding account in 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 Company's best estimate of the number of equity instruments that will ultimately vest. The Statement of Profit and Loss expense or credit for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense.

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

If the options vests in instalments (i.e. the options vest pro rata over the service period), then each instalment is treated as a separate share option grant because each instalment has a different vesting period.

1.21. Financial Instruments

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

A. Financial assets

i. Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

ii. Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in two categories:

- a. Debt instruments at amortised cost
- b. Equity instruments measured at Fair Value Through Other Comprehensive Income (FVTOCI)

Debt instruments at amortised cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

i½ The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

ii½ 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.

Equity investments

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Company decides to classify the same either as at FVTOCI or FVTPL. The Company makes

such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

iii. De-recognition

A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily when:

i½ The rights to receive cash flows from the asset have expired, or

ii½ the Company has transferred substantially all the risks and rewards of the asset

iv. Impairment of financial assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

i½ Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, trade receivables and bank balance

The Company follows 'simplified approach' for recognition of impairment loss allowance on Trade receivables.

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive, discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

i½ All contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the

financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument

½ Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the Statement of Profit and Loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

½ Financial assets measured as at amortised cost: ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the group does not reduce impairment allowance from the gross carrying amount.

For assessing increase in credit risk and impairment loss, the Company combines financial instruments on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

B. Financial liabilities

i. Initial recognition and measurement

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 Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

ii. 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 derivatives, 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. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

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

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.

De-recognition

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 de-recognition 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 and Loss.

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

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

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

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

[400600] Notes - Property, plant and equipment

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Plant and equipment [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]	Plant and equipment [Member]		Other plant and equipment [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]

..(3)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]

..(4)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]

..(5)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]

..(6)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]

..(7)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]

..(8)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]

..(9)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]

..(10)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	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
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	264	182		264
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-177	-113		
Total Depreciation property plant and equipment	-177	-113		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	26	24		38
Total disposals and retirements, property, plant and equipment	26	24		38
Total increase (decrease) in property, plant and equipment	61	45		226
Property, plant and equipment at end of period	798	737	692	1,225

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	182			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			177	113
Total Depreciation property plant and equipment			177	113
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	24		12	
Total disposals and retirements, property, plant and equipment	24		12	
Total increase (decrease) in property, plant and equipment	158		165	113
Property, plant and equipment at end of period	999	841	427	262

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]	Plant and equipment [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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		175	90	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-115	-66	
Total Depreciation property plant and equipment		-115	-66	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		-23	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-23	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		25		
Total disposals and retirements, property, plant and equipment		25		
Total increase (decrease) in property, plant and equipment		12	24	
Property, plant and equipment at end of period	149	531	519	495

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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	175	90		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				115
Total Depreciation property plant and equipment				115
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	-38	0		-15
Total increase (decrease) through transfers and other changes, property, plant and equipment	-38	0		-15
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	36			11
Total disposals and retirements, property, plant and equipment	36			11
Total increase (decrease) in property, plant and equipment	101	90		89
Property, plant and equipment at end of period	735	634	544	204

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]	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]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			175	90
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	66		-115	-66
Total Depreciation property plant and equipment	66		-115	-66
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		-23	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-23	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			25	
Total disposals and retirements, property, plant and equipment			25	
Total increase (decrease) in property, plant and equipment	66		12	24
Property, plant and equipment at end of period	115	49	531	519

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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		175	90	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		-38	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-38	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		36		
Total disposals and retirements, property, plant and equipment		36		
Total increase (decrease) in property, plant and equipment		101	90	
Property, plant and equipment at end of period	495	735	634	544

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]	Plant and equipment [Member]			Other plant and equipment [Member]
	Owned assets [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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				175
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	115	66		-115
Total Depreciation property plant and equipment	115	66		-115
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	-15	0		-23
Total increase (decrease) through transfers and other changes, property, plant and equipment	-15	0		-23
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	11			25
Total disposals and retirements, property, plant and equipment	11			25
Total increase (decrease) in property, plant and equipment	89	66		12
Property, plant and equipment at end of period	204	115	49	531

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 plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	90		175	90
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-66			
Total Depreciation property plant and equipment	-66			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		-38	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-38	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			36	
Total disposals and retirements, property, plant and equipment			36	
Total increase (decrease) in property, plant and equipment	24		101	90
Property, plant and equipment at end of period	519	495	735	634

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 plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		115	66	
Total Depreciation property plant and equipment		115	66	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		-15	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-15	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		11		
Total disposals and retirements, property, plant and equipment		11		
Total increase (decrease) in property, plant and equipment		89	66	
Property, plant and equipment at end of period	544	204	115	49

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 plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	175	90		175
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-115	-66		
Total Depreciation property plant and equipment	-115	-66		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	-23	0		-38
Total increase (decrease) through transfers and other changes, property, plant and equipment	-23	0		-38
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	25			36
Total disposals and retirements, property, plant and equipment	25			36
Total increase (decrease) in property, plant and equipment	12	24		101
Property, plant and equipment at end of period	531	519	495	735

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 plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	90			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			115	66
Total Depreciation property plant and equipment			115	66
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		-15	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-15	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			11	
Total disposals and retirements, property, plant and equipment			11	
Total increase (decrease) in property, plant and equipment	90		89	66
Property, plant and equipment at end of period	634	544	204	115

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 plant and equipment [Member]	Furniture and fixtures [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		7	2	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-24	-24	
Total Depreciation property plant and equipment		-24	-24	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		77	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		77	0	
Total increase (decrease) in property, plant and equipment		60	-22	
Property, plant and equipment at end of period	49	65	5	27

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	7	2		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				24
Total Depreciation property plant and equipment				24
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	86	0		9
Total increase (decrease) through transfers and other changes, property, plant and equipment	86	0		9
Total increase (decrease) in property, plant and equipment	93	2		33
Property, plant and equipment at end of period	149	56	54	84

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]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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			7	2
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	24		-24	-24
Total Depreciation property plant and equipment	24		-24	-24
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		77	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		77	0
Total increase (decrease) in property, plant and equipment	24		60	-22
Property, plant and equipment at end of period	51	27	65	5

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]	Furniture and fixtures [Member]			
	Carrying amount [Member]	Owned assets [Member]		
		Gross carrying amount [Member]		
Sub classes of property, plant and equipment [Axis]	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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		7	2	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		86	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		86	0	
Total increase (decrease) in property, plant and equipment		93	2	
Property, plant and equipment at end of period	27	149	56	54

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]	Furniture and fixtures [Member]			Vehicles [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	24	24		0
Total Depreciation property plant and equipment	24	24		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	9	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	9	0		0
Total increase (decrease) in property, plant and equipment	33	24		0
Property, plant and equipment at end of period	84	51	27	1

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]	Vehicles [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]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1			
Total Depreciation property plant and equipment	-1			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-1		0	0
Property, plant and equipment at end of period	1	2	2	2

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]	Vehicles [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]			31/03/2019	Accumulated depreciation and impairment [Member]	
		01/04/2020 to 31/03/2021		01/04/2019 to 31/03/2020	
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss			0	1	
Total Depreciation property plant and equipment			0	1	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]					
Increase (decrease) through transfers, property, plant and equipment			0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment			0	0	
Total increase (decrease) in property, plant and equipment			0	1	
Property, plant and equipment at end of period		2	1	1	0

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]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	-1		
Total Depreciation property plant and equipment	0	-1		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	-1		0
Property, plant and equipment at end of period	1	1	2	2

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

..(20)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	1
Total Depreciation property plant and equipment			0	1
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	1
Property, plant and equipment at end of period	2	2	1	1

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]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	-1	
Total Depreciation property plant and equipment		0	-1	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	-1	
Property, plant and equipment at end of period	0	1	1	2

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]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	2	2	2	1

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]	Motor vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1		0	-1
Total Depreciation property plant and equipment	1		0	-1
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	1		0	-1
Property, plant and equipment at end of period	1	0	1	1

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]	Motor vehicles [Member]			
	Carrying amount [Member]	Owned assets [Member]		
		Gross carrying amount [Member]		
Sub classes of property, plant and equipment [Axis]	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	2	2	2	2

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]	Motor vehicles [Member]			Office equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				45
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	1		-21
Total Depreciation property plant and equipment	0	1		-21
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		23
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		23
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				1
Total disposals and retirements, property, plant and equipment				1
Total increase (decrease) in property, plant and equipment	0	1		46
Property, plant and equipment at end of period	1	1	0	116

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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	60		45	60
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-33			
Total Depreciation property plant and equipment	-33			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		38	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		38	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			1	
Total disposals and retirements, property, plant and equipment			1	
Total increase (decrease) in property, plant and equipment	27		82	60
Property, plant and equipment at end of period	70	43	219	137

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]			31/03/2019	Accumulated depreciation and impairment [Member]	
				01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss			21	33	
Total Depreciation property plant and equipment			21	33	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]					
Increase (decrease) through transfers, property, plant and equipment			15	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment			15	0	
Total increase (decrease) in property, plant and equipment			36	33	
Property, plant and equipment at end of period		77	103	67	34

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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	45	60		45
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-21	-33		
Total Depreciation property plant and equipment	-21	-33		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	23	0		38
Total increase (decrease) through transfers and other changes, property, plant and equipment	23	0		38
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1			1
Total disposals and retirements, property, plant and equipment	1			1
Total increase (decrease) in property, plant and equipment	46	27		82
Property, plant and equipment at end of period	116	70	43	219

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]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	60			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			21	33
Total Depreciation property plant and equipment			21	33
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		15	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		15	0
Total increase (decrease) in property, plant and equipment	60		36	33
Property, plant and equipment at end of period	137	77	103	67

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]	Leasehold improvements [Member]		
	Owned assets [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]				
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		37	29	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-17	-13	
Total Depreciation property plant and equipment		-17	-13	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		-77	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-77	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0		
Total disposals and retirements, property, plant and equipment		0		
Total increase (decrease) in property, plant and equipment		-57	16	
Property, plant and equipment at end of period	34	84	141	125

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]	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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	37	29		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				17
Total Depreciation property plant and equipment				17
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	-86	0		-9
Total increase (decrease) through transfers and other changes, property, plant and equipment	-86	0		-9
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1			1
Total disposals and retirements, property, plant and equipment	1			1
Total increase (decrease) in property, plant and equipment	-50	29		7
Property, plant and equipment at end of period	119	169	140	35

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]	Leasehold improvements [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]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			37	29
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	13		-17	-13
Total Depreciation property plant and equipment	13		-17	-13
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		-77	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-77	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment	13		-57	16
Property, plant and equipment at end of period	28	15	84	141

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]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		37	29	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		-86	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-86	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1		
Total disposals and retirements, property, plant and equipment		1		
Total increase (decrease) in property, plant and equipment		-50	29	
Property, plant and equipment at end of period	125	119	169	140

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]	Leasehold improvements [Member]			Other property, plant and equipment [Member]
	Owned assets [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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	17	13		0
Total Depreciation property plant and equipment	17	13		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	-9	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-9	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1			0
Total disposals and retirements, property, plant and equipment	1			0
Total increase (decrease) in property, plant and equipment	7	13		0
Property, plant and equipment at end of period	35	28	15	1

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]	Other 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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1		0	1
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	24			
Total Depreciation property plant and equipment	24			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	24		0	24
Total disposals and retirements, property, plant and equipment	24		0	24
Total increase (decrease) in property, plant and equipment	1		0	-23
Property, plant and equipment at end of period	1	0	1	1

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]	Other property, 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]			31/03/2019	Accumulated depreciation and impairment [Member]	
				01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
	Disclosure of detailed information about property, plant and equipment [Abstract]				
	Disclosure of detailed information about property, plant and equipment [Line items]				
	Reconciliation of changes in property, plant and equipment [Abstract]				
	Changes in property, plant and equipment [Abstract]				
	Depreciation, property, plant and equipment [Abstract]				
	Depreciation recognised in profit or loss		0	-24	
	Total Depreciation property plant and equipment		0	-24	
	Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
	Increase (decrease) through transfers, property, plant and equipment		0	0	
	Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
	Total increase (decrease) in property, plant and equipment		0	-24	
	Property, plant and equipment at end of period	24	0	0	24

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]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	1		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	24		
Total Depreciation property plant and equipment	0	24		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	24		0
Total disposals and retirements, property, plant and equipment	0	24		0
Total increase (decrease) in property, plant and equipment	0	1		0
Property, plant and equipment at end of period	1	1	0	1

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]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	-24
Total Depreciation property plant and equipment			0	-24
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	24			
Total disposals and retirements, property, plant and equipment	24			
Total increase (decrease) in property, plant and equipment	-23		0	-24
Property, plant and equipment at end of period	1	24	0	0

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]	Other property, plant and equipment [Member]	Other property, plant and equipment, others [Member]		
	Owned assets [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]				
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Capital WIP	Capital WIP	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	1	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	24	
Total Depreciation property plant and equipment		0	24	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	24	
Total disposals and retirements, property, plant and equipment		0	24	
Total increase (decrease) in property, plant and equipment		0	1	
Property, plant and equipment at end of period	24	1	1	0

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

..(40)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Capital WIP	Capital WIP		Capital WIP
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	1		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	24		
Total disposals and retirements, property, plant and equipment	0	24		
Total increase (decrease) in property, plant and equipment	0	-23		0
Property, plant and equipment at end of period	1	1	24	0

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

..(41)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [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]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Capital WIP		Capital WIP	Capital WIP
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	1
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-24		0	24
Total Depreciation property plant and equipment	-24		0	24
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	24
Total disposals and retirements, property, plant and equipment			0	24
Total increase (decrease) in property, plant and equipment	-24		0	1
Property, plant and equipment at end of period	0	24	1	1

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

..(42)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Capital WIP	Capital WIP	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	1	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	24	
Total disposals and retirements, property, plant and equipment		0	24	
Total increase (decrease) in property, plant and equipment		0	-23	
Property, plant and equipment at end of period	0	1	1	24

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

..(43)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Capital WIP	Capital WIP	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	-24	
Total Depreciation property plant and equipment		0	-24	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	-24	
Property, plant and equipment at end of period		0	0	24

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

	01/04/2020 to 31/03/2021
Disclosure of property, plant and equipment [TextBlock]	Textual information (24) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	Textual information (25) [See below]

Textual information (24)

Disclosure of property, plant and equipment [Text Block]

Note No. 2 (a)							
PROPERTY PLANT AND EQUIPMENT							(Amount in Rs. millions)
Description of Assets	Lease hold Improvements	Furniture & Fittings	Vehicles	Office Equipments	Plant & Machinery	Capital WIP	Total
I. Gross Carrying Amount							
Balance as at 1 April 2019	139	54	2	77	545	24	841
Additions	30	2	0	60	89	1	182
Disposals/Transfers		-				(24)	(24)
Balance as at 31 March 2020	169	56	2	137	634	1	999
II. Accumulated depreciation and impairment							
Balance as at 1 April 2019	15	27	1	34	49	-	125
Depreciation expense for the year	13	24	0	33	66	-	137
Eliminated on disposal of assets	-	-	-	-	-		-
Balance as at 31 March 2020	28	51	1	67	115	-	262
III. Net carrying amount as of 31 March 2020 (I-II)	141	5	1	70	519	1	737
I. Gross Carrying Amount							
Balance as at 1 April 2020	169	56	2	137	634	1	999
Additions/Adjustments	37	7	-	45	175		264
Reclass	(86)	86	-	38	(38)		-
Disposals/Adjustments	(1)	(0)	-	(1)	(36)		(38)
Balance as at 31 March 2021	119	149	2	219	735	1	1,225
II. Accumulated depreciation and impairment							
Balance as at 1 April							

2020	28	51	1	67	115	-	262
Depreciation expense for the year	17	24	-	21	115	-	177
Reclass	(9)	9		15	(15)		-
Eliminated on disposal of assets	(1)	(0)		(0)	(11)		(12)
Balance as at 31 March 2021	35	84	1	103	204	-	427
III.Net carrying amount as of 31 March 2021 (I-II)	84	65	1	116	532	1	798
Note No. 2 (b)							
INTANGIBLE ASSETS							
Description of Assets	Other Intangible Assets	Product design & Development	Intangible Assets Under Development	Total			
Website	Software	Patents & Other IP Rights					
I. Gross Carrying Amount							
Balance as at 1 April 2019	16	50	5	848	373	1,292	
Additions	-	9	5	178	589	781	
Disposals	-	-	-	-	-	-	
Others	-	-	-	-	(178)	(178)	
Balance as at 31 March 2020	16	59	10	1,026	784	1,895	
II. Accumulated amortisation and impairment							
Balance as at 1 April 2019	16	32	0	-	-	48	
Amortisation expense for the year	-	12	2	9	-	23	
Eliminated on disposal of assets	-	-	-	-	-	-	
Balance as at 31 March 2020	16	43	2	9	-	70	
III.Net carrying amount as of 31 March 2020 (I-II)	0	15	8	1,017	784	1,825	
I. Gross Carrying Amount							
Balance as at 1 April							

2020	16	58	10	1,026	784	1,894	
Additions		7	1	847	530	1,385	
Disposals	-	-	-	-	-	-	
Others	-	-	-	-	(847)	(847)	
Balance as at 31 March 2021	16	65	11	1,873	467	2,432	
II. Accumulated amortisation and impairment							
Balance as at 1 April 2020	16	43	2	9	-	70	
Amortisation expense for the year	-	9	-	59	-	68	
Eliminated on disposal of assets	-	-	-	-	-	-	
Balance as at 31 March 2021	16	52	2	68	-	138	
III. Net carrying amount as of 31 March 2021 (I-II)	0	13	9	1,805	467	2,294	

Textual information (25)

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

Note No. 2 (c)		
Right to use assets		
Particulars	As at 31 March 2021	As at 31 March 2020
Right to use (Net)	430	210
Finance lease liability	472	243
Adjusted against retained earnings as transition adjustment	-	(33)
Deferred rent added to right to use	14	10
The impact of change in accounting policy on account on adoption of Ind AS 116 in previous year is as follows :.		
Particulars		As at 31 March 2020
Decrease in Property Plant and equipment by		-
Increase in lease liability by		292
Increase in rights of use by		255
Increase/Decrease in Deferred tax assets by		-
Increase/Decrease in finance cost by		35
Increase/Decrease in depreciation by		89
As Lessee		
(A) Additions to right of use assets		
Particulars	For the Year Ended 31 March 2021	For the Year Ended 31 March 2020
Right-of-use assets (Gross)	340	124
(B) Carrying value of right of use assets at the end of the reporting period by class (Real Estates)		
	As at 31 March 2021	As at 31 March 2020
Balance at the beginning of the year	255	221
Add: New Lease Contracts Entered during the year	340	124
Less: Depreciation charge for the year	(91)	(89)
Less: Write off	(60)	(1)
Balance at the end of the year	444	255
(C) Maturity analysis of lease liabilities		
Maturity analysis - contractual undiscounted cash flows	As at 31 March 2021	As at 31 March 2020
Less than one year	143	119

One to five years	242	206
More than five years	471	49
Total undiscounted lease liabilities	856	374
Lease liabilities	472	292
(D) Amounts recognised in profit or loss		
Particulars	For the Year Ended 31 March 2021	For the Year Ended 31 March 2020
Interest on lease liabilities	37	35
Depreciation	91	89
Expenses relating to short-term leases	4	5
(E) Amounts recognised in the statement of cash flows		
Particulars	For the Year Ended 31 March 2020	For the Year Ended 31 March 2020
Total cash outflow for leases disclosed under financing activities	102	168
(F) Other Disclosures		
The Company has used practical expedient for not assessing leases under Ind AS 116 for lease term less than 12 months		

[612100] Notes - Impairment of assets

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

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

[400700] Notes - Investment property

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400800] Notes - Goodwill

Disclosure of reconciliation of changes in goodwill [Table]

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2021	31/03/2020
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Goodwill at end of period	0	0

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

	31/03/2021	31/03/2020
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Goodwill at end of period	0	0

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	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	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	855	192		855
Amortisation other intangible assets	-68	-23		
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	787	169		855
Other intangible assets at end of period	1,827	1,040	871	1,966

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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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		192		
Amortisation other intangible assets			68	23
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	192		68	23
Other intangible assets at end of period	1,111	919	139	71

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Computer software [Member]		
		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]		
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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			7	9
Amortisation other intangible assets			-9	-12
Decrease through loss of control of subsidiary			0	0
Total increase (decrease) in Other intangible assets			-2	-3
Other intangible assets at end of period	48	13	15	18

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]			Accumulated amortization and impairment [Member]
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	7	9		
Amortisation other intangible assets				9
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	7	9		9
Other intangible assets at end of period	66	59	50	53

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [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]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			7	9
Amortisation other intangible assets	12		-9	-12
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	12		-2	-3
Other intangible assets at end of period	44	32	13	15

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		7	9	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		7	9	
Other intangible assets at end of period	18	66	59	50

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]			Copyrights, patents and other operating rights [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				1
Amortisation other intangible assets	9	12		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	9	12		1
Other intangible assets at end of period	53	44	32	9

Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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		5	1	5
Amortisation other intangible assets		-2		
Decrease through loss of control of subsidiary		0	0	0
Total increase (decrease) in Other intangible assets		3	1	5
Other intangible assets at end of period		8	11	10

Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
	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	01/04/2019 to 31/03/2020	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	31/03/2019			31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0	2	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	2	
Other intangible assets at end of period	5	2	2	0

Disclosure of detailed information about other intangible assets [Table]

..(10)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1	5		1
Amortisation other intangible assets	0	-2		
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	1	3		1
Other intangible assets at end of period	9	8	5	11

Disclosure of detailed information about other intangible assets [Table]

..(11)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	5			
Amortisation other intangible assets			0	2
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	5		0	2
Other intangible assets at end of period	10	5	2	2

Disclosure of detailed information about other intangible assets [Table]

..(12)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]	Patents [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		1	5	
Amortisation other intangible assets		0	-2	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		1	3	
Other intangible assets at end of period	0	9	8	5

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]	Patents [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1	5		
Amortisation other intangible assets				0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	1	5		0
Other intangible assets at end of period	11	10	5	2

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]	Patents [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			1	5
Amortisation other intangible assets	2		0	-2
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	2		1	3
Other intangible assets at end of period	2	0	9	8

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]	Patents [Member]			
	Intangible assets other than internally generated [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]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		1	5	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		1	5	
Other intangible assets at end of period	5	11	10	5

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]	Patents [Member]			Recipes, formulae, models, designs and prototypes [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				847
Amortisation other intangible assets	0	2		-59
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	2		788
Other intangible assets at end of period	2	2	0	1,805

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]	Recipes, formulae, models, designs and prototypes [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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	178		847	178
Amortisation other intangible assets	-9			
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	169		847	178
Other intangible assets at end of period	1,017	848	1,873	1,026

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]	Recipes, formulae, models, designs and prototypes [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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		59	9	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		59	9	
Other intangible assets at end of period	848	68	9	0

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]	Recipes, formulae, models, designs and prototypes [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	847	178		847
Amortisation other intangible assets	-59	-9		
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	788	169		847
Other intangible assets at end of period	1,805	1,017	848	1,873

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]	Recipes, formulae, models, designs and prototypes [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	178			
Amortisation other intangible assets			59	9
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	178		59	9
Other intangible assets at end of period	1,026	848	68	9

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]	Recipes, formulae, models, designs and prototypes [Member]	Designs [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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		847	178	
Amortisation other intangible assets		-59	-9	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		788	169	
Other intangible assets at end of period	0	1,805	1,017	848

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]	Designs [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]				
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	847	178		
Amortisation other intangible assets				59
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	847	178		59
Other intangible assets at end of period	1,873	1,026	848	68

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]	Designs [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [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]				
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			847	178
Amortisation other intangible assets	9		-59	-9
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	9		788	169
Other intangible assets at end of period	9	0	1,805	1,017

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]	Designs [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		847	178	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		847	178	
Other intangible assets at end of period	848	1,873	1,026	848

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]	Designs [Member]			Other intangible assets [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets	59	9		
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	59	9		0
Other intangible assets at end of period	68	9	0	0

Disclosure of detailed information about other intangible assets [Table]

..(26)

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

Classes of other intangible assets [Axis]	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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]				
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		0	0
Other intangible assets at end of period	0	0	16	16

Disclosure of detailed information about other intangible assets [Table]

..(27)

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

Classes of other intangible assets [Axis]	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]		
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]				
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	16	16	16	16

Disclosure of detailed information about other intangible assets [Table]

..(28)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
	Intangible assets other than internally generated [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	
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]				
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0		0
Other intangible assets at end of period	0	0	0	16

Disclosure of detailed information about other intangible assets [Table]

..(29)

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]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		0	0
Other intangible assets at end of period	16	16	16	16

Disclosure of detailed information about other intangible assets [Table]

..(30)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]	Know-how [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]				
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	16	0	0	0

Disclosure of detailed information about other intangible assets [Table]

..(31)

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

Classes of other intangible assets [Axis]	Know-how [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]				
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0		0
Other intangible assets at end of period	16	16	16	16

Disclosure of detailed information about other intangible assets [Table]

..(32)

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

Classes of other intangible assets [Axis]	Know-how [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [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]				
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		0	0
Other intangible assets at end of period	16	16	0	0

Disclosure of detailed information about other intangible assets [Table]

..(33)

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

Classes of other intangible assets [Axis]	Know-how [Member]			
	Intangible assets other than internally generated [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]				
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	0	16	16	16

Disclosure of detailed information about other intangible assets [Table]

..(34)

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

Classes of other intangible assets [Axis]	Know-how [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Decrease through loss of control of subsidiary	0	0	
Total increase (decrease) in Other intangible assets	0	0	
Other intangible assets at end of period	16	16	16

Disclosure of additional information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	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]	Computer software [Member]		Copyrights, patents and other operating rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	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]

..(3)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]		Patents [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	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]

..(4)

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

Classes of other intangible assets [Axis]	Patents [Member]		Recipes, formulae, models, designs and prototypes [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight-line basis over their estimated useful lives	Straight-line basis over their estimated useful lives	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	Patents, etc., are amortised over the life of the right to use, as per the respective statute.	Patents, etc., are amortised over the life of the right to use, as per the respective statute.	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]

..(5)

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

Classes of other intangible assets [Axis]	Recipes, formulae, models, designs and prototypes [Member]		Designs [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	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]

..(6)

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

Classes of other intangible assets [Axis]	Designs [Member]		Other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	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]

..(7)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Know-how [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	Straight-line basis over their estimated useful lives	Refer to child member
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	Intangible assets, comprising of software, expenditure on Model fee, etc. incurred are amortised over the period of licensing	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]

..(8)

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

Classes of other intangible assets [Axis]	Know-how [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	Refer to child member	Straight-line basis over their estimated useful lives
Useful lives or amortisation rates, other intangible assets	Refer to child member	Intangible assets, comprising of software, expenditure on Model fee, etc. incurred are amortised over the period of licensing
Whether other intangible assets are stated at revalued amount	No	No

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]	Textual information (26) [See below]	Textual information (27) [See below]
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

Textual information (26)

Disclosure of other intangible assets [Text Block]

INTANGIBLE ASSETS						
Description of Assets	Other Intangible Assets	Product design & Development	Intangible Assets Under Development	Total		
Website	Software	Patents & Other IP Rights				
I. Gross Carrying Amount						
Balance as at 1 April 2019	16	50	5	848	373	1,292
Additions	-	9	5	178	589	781
Disposals	-	-	-	-	-	-
Others	-	-	-	-	(178)	(178)
Balance as at 31 March 2020	16	59	10	1,026	784	1,895
II. Accumulated amortisation and impairment						
Balance as at 1 April 2019	16	32	0	-	-	48
Amortisation expense for the year	-	12	2	9	-	23
Eliminated on disposal of assets	-	-	-	-	-	-
Balance as at 31 March 2020	16	43	2	9	-	70
III. Net carrying amount as of 31 March 2020 (I-II)	0	15	8	1,017	784	1,825
I. Gross Carrying Amount						
Balance as at 1 April 2020	16	58	10	1,026	784	1,894
Additions		7	1	847	530	1,385
Disposals	-	-	-	-	-	-
Others	-	-	-	-	(847)	(847)
Balance as at 31 March 2021	16	65	11	1,873	467	2,432
II. Accumulated amortisation and impairment						
Balance as at 1 April 2020	16	43	2	9	-	70
Amortisation expense for the year	-	9	-	59	-	68
Eliminated on disposal of assets	-	-	-	-	-	-
Balance as at 31 March 2021	16	52	2	68	-	138

III.Net carrying amount as of 31 March 2021 (I-II)	0	13	9	1,805	467	2,294
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Textual information (27)

Disclosure of other intangible assets [Text Block]

1.1. Intangible Assets

Intangible Assets acquired separately: Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

Internally-generated intangible assets - research and development expenditure.

Expenditure on research activities is recognised as an expense in the period in which it is incurred.

An internally-generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following have been demonstrated:

The technical feasibility of completing the intangible asset so that it will be available for use or sale;

The intention to complete the intangible asset and use or sell it;

The ability to use or sell the intangible asset;

How the intangible asset will generate probable future economic benefits;

The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and

The ability to measure reliably the expenditure attributable to the intangible asset during its development.

The amount initially recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date when the intangible asset first meets the recognition criteria listed above. Where no internally-generated intangible asset can be recognised, development expenditure is recognised in Statement of Profit and Loss in the period in which it is incurred.

Subsequent to initial recognition, internally-generated intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses, on the same basis as intangible assets that are acquired separately.

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of

the asset, are recognised in profit or loss when the asset is derecognised.

Useful lives of other intangible assets :

Intangible assets, comprising of software, expenditure on Model fee, etc. incurred are amortised over the period of licensing. Intangible assets, comprising of intellectual property rights viz., Patents, etc., are amortised over the life of the right to use, as per the respective statute.

[401000] Notes - Biological assets other than bearer plants

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

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

[611100] Notes - Financial instruments

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,251	210	1,251	210
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Total	Total	Total	Total

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	77	68	77	68
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Security Deposits	Security Deposits	Security Deposits	Security Deposits

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,174	142	1,174	(A) 142
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	investment in mutual fund,stock appreciation rights,right to subscribe	Interest & other receivable and term deposits	investment in mutual fund,stock appreciation rights,right to subscribe	Interest & other receivable and term deposits

Footnotes

(A) Interest Receivable:25 Other Receivable:14 Term deposits:103

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	1,150	886
Financial liabilities, at fair value	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]	investment	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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
Class of current investments	Current investments	Current investments
Current investments	365	390
Basis of valuation of current investments	Fair Value	Fair Value
Name of body corporate in whom investment has been made	Axis Liquid Fund	Axis Liquid Fund
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0

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

	31/03/2021	31/03/2020
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	365	390
Market value of quoted current investments	365	390
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-1,804	-1,818
Net cash flows from (used in) operating activities	-1,804	-1,818
Net cash flows from (used in) investing activities, continuing operations	-1,340	-1,229
Net cash flows from (used in) investing activities	-1,340	-1,229
Net cash flows from (used in) financing activities, continuing operations	2,984	3,126
Net cash flows from (used in) financing activities	2,984	3,126

[400100] Notes - Equity share capital

Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Refer to child member
Number of shares authorised	[shares] 6,90,638	[shares] 5,81,910		[shares] 2,87,158
Value of shares authorised	4.38	3.29		0.29
Number of shares issued	[shares] 4,75,157	[shares] 3,66,429		[shares] 1,05,805
Value of shares issued	3.86	2.77		0.11
Number of shares subscribed and fully paid	[shares] 4,75,157	[shares] 3,66,429		[shares] 1,05,805
Value of shares subscribed and fully paid	3.86	2.77		0.11
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 4,75,157	[shares] 3,66,429		[shares] 1,05,805
Total value of shares subscribed	3.86	2.77		0.11
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 4,75,157	[shares] 3,66,429		[shares] 1,05,805
Value of shares called	3.86	2.77		0.11
Value of shares paid-up	3.86	2.77		0.11
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 in private placement arising out of conversion of debentures preference shares during period	[shares] 1,08,728	[shares] 59,046		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 100		[shares] 0
Total aggregate number of shares issued during period	[shares] 1,08,728	[shares] 59,146		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 1,08,728	[shares] 59,146		[shares] 0
Number of shares outstanding at end of period	[shares] 4,75,157	[shares] 3,66,429	[shares] 3,07,283	[shares] 1,05,805
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of private placement issue arising out of conversion of debentures preference shares during period	1.09	0.59		0
Amount of other issues during period	0	0		0
Total aggregate amount of increase in equity share capital during period	1.09	0.59		0
Total increase (decrease) in share capital	1.09	0.59		0
Equity share capital at end of period	3.86	2.77	2.18	0.11
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, interest accrued	0	0		

Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		
Number of shares proposed to be issued	[shares] 0	[shares] 0		
Share premium for shares to be allotted	0	0		
Type of share				Refer to child member

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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Refer to child member		Refer to child member	Refer to child member
Number of shares authorised	[shares] 2,87,158		[shares] 3,530	[shares] 3,530
Value of shares authorised	0.29		0.13	0.13
Number of shares issued	[shares] 1,05,805		[shares] 3,530	[shares] 3,530
Value of shares issued	0.11		0.13	0.13
Number of shares subscribed and fully paid	[shares] 1,05,805		[shares] 3,530	[shares] 3,530
Value of shares subscribed and fully paid	0.11		0.13	0.13
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] 1,05,805		[shares] 3,530	[shares] 3,530
Total value of shares subscribed	0.11		0.13	0.13
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,05,805		[shares] 3,530	[shares] 3,530
Value of shares called	0.11		0.13	0.13
Value of shares paid-up	0.11		0.13	0.13
Par value per share	[INR/shares] 1		[INR/shares] 37	[INR/shares] 37
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 private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 100		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 100		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 100		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 1,05,805	[shares] 1,05,705	[shares] 3,530	[shares] 3,530
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other issues during period	0		0	0
Total aggregate amount of increase in equity share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Equity share capital at end of period	0.11	0.11	0.13	0.13
Type of share	Refer to child member		Refer to child member	Refer to child member

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]		31/03/2019
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share		Compulsorily Convertible Preference shares of Rs. 37 each	Compulsorily Convertible Preference shares of Rs. 37 each	
Number of shares authorised		[shares] 23,490	[shares] 23,490	
Value of shares authorised		0.87	0.87	
Number of shares issued		[shares] 23,490	[shares] 23,490	
Value of shares issued		0.87	0.87	
Number of shares subscribed and fully paid		[shares] 23,490	[shares] 23,490	
Value of shares subscribed and fully paid		0.87	0.87	
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] 23,490	[shares] 23,490	
Total value of shares subscribed		0.87	0.87	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 23,490	[shares] 23,490	
Value of shares called		0.87	0.87	
Value of shares paid-up		0.87	0.87	
Par value per share		[INR/shares] 37	[INR/shares] 37	
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 private placement arising out of conversion of debentures preference shares during period		[shares] 0	[shares] 0	
Number of other issues of shares		[shares] 0	[shares] 0	
Total aggregate number of shares issued during period		[shares] 0	[shares] 0	
Total increase (decrease) in number of shares outstanding		[shares] 0	[shares] 0	
Number of shares outstanding at end of period	[shares] 3,530	[shares] 23,490	[shares] 23,490	[shares] 23,490
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of private placement issue arising out of conversion of debentures preference shares during period		0	0	
Amount of other issues during period		0	0	
Total aggregate amount of increase in equity share capital during period		0	0	
Total increase (decrease) in share capital		0	0	
Equity share capital at end of period	0.13	0.87	0.87	0.87
Type of share		Compulsorily Convertible Preference shares of Rs. 37 each	Compulsorily Convertible Preference shares of Rs. 37 each	

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]			Equity shares 5 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Series A Compulsorily Convertible Preference Shares of Re. 1 each	Series A Compulsorily Convertible Preference Shares of Re. 1 each		Series B Compulsorily Convertible Preference Shares of Rs. 10 each
Number of shares authorised	[shares] 74,732	[shares] 74,732		[shares] 1,00,000
Value of shares authorised	0.07	0.07		1
Number of shares issued	[shares] 74,732	[shares] 74,732		[shares] 99,826
Value of shares issued	0.07	0.07		1
Number of shares subscribed and fully paid	[shares] 74,732	[shares] 74,732		[shares] 99,826
Value of shares subscribed and fully paid	0.07	0.07		1
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] 74,732	[shares] 74,732		[shares] 99,826
Total value of shares subscribed	0.07	0.07		1
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 74,732	[shares] 74,732		[shares] 99,826
Value of shares called	0.07	0.07		1
Value of shares paid-up	0.07	0.07		1
Par value per share	[INR/shares] 1	[INR/shares] 1		[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 private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 74,732	[shares] 74,732	[shares] 74,732	[shares] 99,826
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other issues during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	0.07	0.07	0.07	1
Type of share	Series A Compulsorily Convertible Preference Shares of Re. 1 each	Series A Compulsorily Convertible Preference Shares of Re. 1 each		Series B Compulsorily Convertible Preference Shares of Rs. 10 each

Disclosure of classes of equity share capital [Table]

..(5)

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

Classes of equity share capital [Axis]	Equity shares 5 [Member]		Equity shares 6 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Series B Compulsorily Convertible Preference Shares of Rs. 10 each		Series B1 Compulsorily Convertible Preference Shares of Rs. 10 each	Series B1 Compulsorily Convertible Preference Shares of Rs. 10 each
Number of shares authorised	[shares] 1,00,000		[shares] 29,437	[shares] 29,437
Value of shares authorised	1		0.29	0.29
Number of shares issued	[shares] 99,826		[shares] 29,347	[shares] 29,347
Value of shares issued	1		0.29	0.29
Number of shares subscribed and fully paid	[shares] 99,826		[shares] 29,347	[shares] 29,347
Value of shares subscribed and fully paid	1		0.29	0.29
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] 99,826		[shares] 29,347	[shares] 29,347
Total value of shares subscribed	1		0.29	0.29
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 99,826		[shares] 29,347	[shares] 29,347
Value of shares called	1		0.29	0.29
Value of shares paid-up	1		0.29	0.29
Par value per share	[INR/shares] 10		[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 private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 29,347
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 29,347
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 29,347
Number of shares outstanding at end of period	[shares] 99,826	[shares] 99,826	[shares] 29,347	[shares] 29,347
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0.29
Amount of other issues during period	0		0	0
Total aggregate amount of increase in equity share capital during period	0		0	0.29
Total increase (decrease) in share capital	0		0	0.29
Equity share capital at end of period	1	1	0.29	0.29
Type of share	Series B Compulsorily Convertible Preference Shares of Rs. 10 each		Series B1 Compulsorily Convertible Preference Shares of Rs. 10 each	Series B1 Compulsorily Convertible Preference Shares of Rs. 10 each

Disclosure of classes of equity share capital [Table]

..(6)

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

Classes of equity share capital [Axis]	Equity shares 6 [Member]	Equity shares 7 [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share		Series C Compulsorily Convertible Preference Shares of Rs. 10 each	Series C Compulsorily Convertible Preference Shares of Rs. 10 each	
Number of shares authorised		[shares] 63,563	[shares] 63,563	
Value of shares authorised		0.64	0.64	
Number of shares issued		[shares] 29,699	[shares] 29,699	
Value of shares issued		0.3	0.3	
Number of shares subscribed and fully paid		[shares] 29,699	[shares] 29,699	
Value of shares subscribed and fully paid		0.3	0.3	
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] 29,699	[shares] 29,699	
Total value of shares subscribed		0.3	0.3	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 29,699	[shares] 29,699	
Value of shares called		0.3	0.3	
Value of shares paid-up		0.3	0.3	
Par value per share		[INR/shares] 10	[INR/shares] 10	
Amount per share called in case shares not fully called		[INR/shares] 0	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in private placement arising out of conversion of debentures preference shares during period		[shares] 0	[shares] 29,699	
Number of other issues of shares		[shares] 0	[shares] 0	
Total aggregate number of shares issued during period		[shares] 0	[shares] 29,699	
Total increase (decrease) in number of shares outstanding		[shares] 0	[shares] 29,699	
Number of shares outstanding at end of period	[shares] 0	[shares] 29,699	[shares] 29,699	[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 private placement issue arising out of conversion of debentures preference shares during period		0	0.3	
Amount of other issues during period		0	0	
Total aggregate amount of increase in equity share capital during period		0	0.3	
Total increase (decrease) in share capital		0	0.3	
Equity share capital at end of period	0	0.3	0.3	0
Type of share		Series C Compulsorily Convertible Preference Shares of Rs. 10 each	Series C Compulsorily Convertible Preference Shares of Rs. 10 each	

Disclosure of classes of equity share capital [Table]

..(7)

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

Classes of equity share capital [Axis]	Equity shares 8 [Member]	Equity shares 9 [Member]
	01/04/2020 to 31/03/2021	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	Series C1 Compulsorily Convertible Preference Shares of Rs. 10 each	Series D Compulsorily Convertible Preference Shares of Rs. 10 each
Number of shares authorised	[shares] 20,688	[shares] 88,040
Value of shares authorised	0.21	0.88
Number of shares issued	[shares] 20,688	[shares] 88,040
Value of shares issued	0.21	0.88
Number of shares subscribed and fully paid	[shares] 20,688	[shares] 88,040
Value of shares subscribed and fully paid	0.21	0.88
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] 20,688	[shares] 88,040
Total value of shares subscribed	0.21	0.88
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 20,688	[shares] 88,040
Value of shares called	0.21	0.88
Value of shares paid-up	0.21	0.88
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 20,688	[shares] 88,040
Number of other issues of shares	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 20,688	[shares] 88,040
Total increase (decrease) in number of shares outstanding	[shares] 20,688	[shares] 88,040
Number of shares outstanding at end of period	[shares] 20,688	[shares] 88,040
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of private placement issue arising out of conversion of debentures preference shares during period	0.21	0.88
Amount of other issues during period	0	0
Total aggregate amount of increase in equity share capital during period	0.21	0.88
Total increase (decrease) in share capital	0.21	0.88
Equity share capital at end of period	0.21	0.88
Type of share	Series C1 Compulsorily Convertible Preference Shares of Rs. 10 each	Series D Compulsorily Convertible Preference Shares of Rs. 10 each

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Refer to child member	Refer to child member	Equity Share of Re.1 each	Equity Share of Re.1 each
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 Share of Re.1 each	Equity Share of Re.1 each
Name of shareholder			Tarun Mehta Sanjay	Tarun Mehta Sanjay
Permanent account number of shareholder			AWQPM1538D	AWQPM1538D
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 44,800	[shares] 44,800
Percentage of shareholding in company			42.00%	42.00%

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]			Equity shares 2 [Member]
	Name of shareholder [Axis]		Shareholder 3 [Member]	Name of shareholder [Member]
	Name of shareholder [Member]		Shareholder 3 [Member]	Name of shareholder [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Type of share	Equity Share of Re.1 each	Equity Share of Re.1 each	Equity Share of Re.1 each	Refer to child member
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 Share of Re.1 each	Equity Share of Re.1 each	Equity Share of Re.1 each	Refer to child member
Name of shareholder	Swapnil Babanlal Jain	Swapnil Babanlal Jain	Arun Vinayak	
Permanent account number of shareholder	AIFPJ8925Q	AIFPJ8925Q	AWQPM1538D	
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	
Number of shares held in company	[shares] 44,800	[shares] 44,800	[shares] 8,420	
Percentage of shareholding in company	42.00%	42.00%	8.00%	

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 2 [Member]			Equity shares 3 [Member]
Name of shareholder [Axis]	Name of shareholder [Member]	Shareholder 1 [Member]		Name of shareholder [Member]
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Type of share	Refer to child member	Equity share of Rs.37 each	Equity shares of Rs.37/- Each	Compulsorily Convertible Preference shares of Rs. 37 each
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	Equity share of Rs.37 each	Equity shares of Rs.37/- Each	Compulsorily Convertible Preference shares of Rs. 37 each
Name of shareholder		V Srinivasan	Venkatacharya Srinivasan	
Permanent account number of shareholder		AIFPJ8925Q		
Country of incorporation or residence of shareholder		INDIA	UNITED STATES	
Number of shares held in company		[shares] 3,530	[shares] 3,530	
Percentage of shareholding in company		100.00%	100.00%	

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 3 [Member]	Equity shares 4 [Member]		Equity shares 5 [Member]
Name of shareholder [Axis]	Name of shareholder [Member]	Name of shareholder [Member]		Name of shareholder [Member]
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Type of share	Compulsorily Convertible Preference shares of Rs. 37 each	Series A Compulsorily Convertible Preference Shares of Re. 1 each	Series A Compulsorily Convertible Preference Shares of Re. 1 each	Series B Compulsorily Convertible Preference Shares of Rs. 10 each
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	Compulsorily Convertible Preference shares of Rs. 37 each	Series A Compulsorily Convertible Preference Shares of Re. 1 each	Series A Compulsorily Convertible Preference Shares of Re. 1 each	Series B Compulsorily Convertible Preference Shares of Rs. 10 each

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 5 [Member]	Equity shares 6 [Member]		Equity shares 7 [Member]
Name of shareholder [Axis]	Name of shareholder [Member]	Name of shareholder [Member]		Name of shareholder [Member]
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Type of share	Series B Compulsorily Convertible Preference Shares of Rs. 10 each	Series B1 Compulsorily Convertible Preference Shares of Rs. 10 each	Series B1 Compulsorily Convertible Preference Shares of Rs. 10 each	Series C Compulsorily Convertible Preference Shares of Rs. 10 each
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	Series B Compulsorily Convertible Preference Shares of Rs. 10 each	Series B1 Compulsorily Convertible Preference Shares of Rs. 10 each	Series B1 Compulsorily Convertible Preference Shares of Rs. 10 each	Series C Compulsorily Convertible Preference Shares of Rs. 10 each

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

..(6)

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

Classes of equity share capital [Axis]	Equity shares 7 [Member]	Equity shares 8 [Member]	Equity shares 9 [Member]
Name of shareholder [Axis]	Name of shareholder [Member]	Name of shareholder [Member]	Name of shareholder [Member]
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Type of share	Series C Compulsorily Convertible Preference Shares of Rs. 10 each	Series C1 Compulsorily Convertible Preference Shares of Rs. 10 each	Series D Compulsorily Convertible Preference Shares of Rs. 10 each
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	Series C Compulsorily Convertible Preference Shares of Rs. 10 each	Series C1 Compulsorily Convertible Preference Shares of Rs. 10 each	Series D Compulsorily Convertible Preference Shares of Rs. 10 each

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	2	2
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[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]	Term loans [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,108	1,113	375	202
Nature of security [Abstract]				
Nature of security	Refer to child member	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 from banks [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,108	1,113	375	202
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]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,108	(A) 1,113	375	202
Nature of security [Abstract]				
Nature of security	Secured by fixed deposit of the company and personal guarantee of the directors	Secured by fixed deposit of the company and personal guarantee of the directors		

Footnotes

(A) HDFC Bank:14 AXIS Bank:46 Hero FinCorp Limited:833 Innoven Capital India Private Limited:220

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

	01/04/2020 to 31/03/2021
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (28) [See below]

Textual information (28)

Disclosure of notes on borrowings explanatory [Text Block]

Note - 13 FINANCIAL LIABILITIES - BORROWINGS	As at 31 March 2021		As at 31 March 2020	
	Amount (Rs.)		Amount (Rs.)	
(A) Term Loan - Secured				
From Banks				
HDFC Bank			14	
Axis Bank	295		46	
From others				
Hero FinCorp Limited	766		833	
Innoven Capital India Private Limited	47	1,108	220	1,113
(Secured against term/fixed deposits with banks, investments in mutual funds and PPE as per sanction letter - Refer note 27 for terms of borrowing)				
(B) Unsecured				
Financial liability Lease (Refer note 2c)		375		202
TOTAL		1,483		1,315

[612700] Notes - Income taxes

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of income tax [TextBlock]	Textual information (29) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)		0
Total current tax expense (income) and adjustments for current tax of prior periods		0

Textual information (29)

Disclosure of income tax [Text Block]

Note No. 35 - INCOME TAX		
The Company is yet to make any taxable business profits. Therefore the income from profit/loss in business is Nil.		
The effective tax rate of the Company is 26% (Previous Year 26%)		
Note: Tax payable at effective tax rate is NIL, Considering the tax laws permit it to be adjusted against tax with holding by the banker.		
Deferred Tax		
The Company has carried forward loss of Rs. 1295 (2020: 837) which is eligible to be set off against future taxable profits. The Company has chosen not to recognize Deferred tax asset and the Company will evaluate the recognition at each reporting date.		
Particulars	As at 31 March 2021	As at 31 March 2020
Deductible Temporary differences (will never expire)	-	-
Unused Tax losses (revenue in nature)	1,295	837
Unabsorbed Depreciation (will never expire)	276	193
Unused Tax losses (capital in nature)	-	-

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

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

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

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

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

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

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

Details of advances [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 advances [Axis]	Capital advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	135	74
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	Financial Liability lease		Interest accrued on long term debts	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	97	90	13	13
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Financial lease	Liability	Interest accrued on long term debts	Interest accrued on long term debts
Other current financial liabilities, others	97	90	13	13

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	Right to subscribe CCPS	Term loan repayment in next 12 months	employees and consultants
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]			
Disclosure of other current financial liabilities notes [Abstract]			
Other current financial liabilities [Abstract]			
Other current financial liabilities, others	157	609	702
Other current financial liabilities, others [Abstract]			
Other current financial liabilities, others [Line items]			
Description of other current financial liabilities, others	Right to subscribe CCPS	Term loan repayment in next 12 months	employees and consultants
Other current financial liabilities, others	157	609	702

Other current financial liabilities, others [Table]

..(3)

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

Other current financial liabilities, others [Axis]	employeesandconsultants		otherliabilities	
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	80	2		1
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	employees and consultants	other liabilities	other liabilities	
Other current financial liabilities, others	80	2		1

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]	InvestmentinequitysharesofAutoverttechnologiespvtltd		Securitydeposits	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	77		68	439
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	InvestmentinequitysharesofAutoverttechnologiespvtltd	InvestmentinequitysharesofAutoverttechnologiespvtltd	Securitydeposits	Securitydeposits
Other non-current financial assets, others	77		68	439

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	43	36	2	2
Provision leave encashment	51	34	0	0
Provision other employee related liabilities	25	27	8	16
Total provisions for employee benefits	119	97	10	18
CSR expenditure provision	0	0	0	0
Other provisions	5	(A) 5	486	(B) 203
Total provisions	124	102	496	221

Footnotes

(A) Provision for de-commissioning/Asset Retirement Obligations:5

(B) Provision for warranty expenses:23 Provision for undelivered vehicles:30 Provision for other expenses:150

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	Interestreceivables		otherreceivables	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	10	25	57	14
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interestreceivables	Interestreceivables	otherreceivables	otherreceivables
Other current financial assets others	10	25	57	14

Other current financial assets others [Table]

..(2)

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

Other current financial assets others [Axis]	termdeposites	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	500	103
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	termdeposites	termdeposites
Other current financial assets others	500	103

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	Deferedrevenue		Statutoryduespayables	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	12	11	22	28
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Deferedrevenue	Deferedrevenue	Statutoryduespayables	Statutoryduespayables
Other current liabilities, others	12	11	22	28

Other current liabilities, others [Table]

..(2)

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

Other current liabilities, others [Axis]	advancereceivedfromcustomer		others	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	60	11	1	1
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	advancereceivedfromcustomer	advancereceivedfromcustomer	others	others
Other current liabilities, others	60	11	1	1

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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	567	177	567	177
Mode of valuation	Lower of cost or NRV	Lower of cost or NRV	Lower of cost or NRV	Lower of cost or NRV

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	Advancetovendor		Balancewithgovtauthorities	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	207	66	837	631
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advance to vendor	Advance to vendor	Balance with govt authorities	Balance with govt authorities
Other current assets, others	207	66	837	631

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	Loans and advanced to employees		Prepaid expenses	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	2	5	28	20
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Loans and advanced to employees	Loans and advanced to employees	Prepaid expenses	Prepaid expenses
Other current assets, others	2	5	28	20

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
	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]	
Other non-current assets notes [Abstract]	
Other non-current assets [Abstract]	
Other non-current assets, others	329
Other non-current assets, others [Abstract]	
Other non-current assets, others [Line items]	
Description of other non-current assets, others	Right of use of assets and other non current assets
Other non-current assets, others	329

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (30) [See below]	
Disclosure of notes on other non-current financial assets [TextBlock]	Textual information (31) [See below]	
Total other non-current financial assets	516	374
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (32) [See below]	
Advances, non-current	135	74
Total other non-current assets	135	74
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (33) [See below]	
Fixed deposits with banks	0	0
Other balances with banks	53	213
Total balance with banks	53	213
Cash on hand	0	0
Total cash and cash equivalents	53	213
Bank balance other than cash and cash equivalents	559	271
Total cash and bank balances	612	484
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (34) [See below]	
Total other current financial assets	567	142
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (35) [See below]	
Total other current assets	1,074	722
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (36) [See below]	
Nature of other provisions	Provision for de-commissioning/Asset Retirement Obligation	Provision for de-commissioning/Asset Retirement Obligation
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (37) [See below]	
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
Derivative liabilities	0	0
Total other current financial liabilities	1,150	886
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (38) [See below]	
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total other current liabilities	95	51

Textual information (30)

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

Note 36 - Revenue from contracts with customers		
The Company has evaluated the risk of non realisation of dues and no impairment loss is required at this stage considering the fact that customers pay in advance. Revenue from operations significantly represent sale of electric two wheeler vehicles to customers at a fixed price contract. Primary geographical region for the revenue is India. The timing of transfer of goods is at a point in time, which coincides to delivery of vehicle/services to customers. Currently CODM looks at the overall business as one single unit for revenue generation and resource allocation and hence no separate disclosure on segment reporting is required. There are no revenue recognised, which were included in the contract liability at the beginning of the period. There are no revenue recognised in the reporting period from performance obligations satisfied or partially satisfied in previous periods, changes in transfer price. As a part of pre-customer delivery, the charging infrastructure of the two wheeler is installed by the Company by involvement of another third party sub-contractor. All revenue contracts executed are on non-returnable basis. In case of any customer advances received, entity has a policy of refunds before customer delivery incases of cancellation of sales order. There are no significant judgements used in determining timing of satisfaction of performance obligations. Allocation of transaction price for Ather Service subscription (Ather One) included in the customer contract is based on input method. As the nature of transaction being allocated is service based, entity reasonably identifies the input method to be appropriate.		
A. Disaggregated revenue information The table below presents disaggregated revenue from contact with customers for the year ended March 2020 and March 2019. The Company believes that this disaggregation best depicts how the nature, amount, timing and uncertainty of revenues and cash flows are affected by industry, market and other economic factors		
Particulars	Year ended 31 March 2021	Year ended 31 March 2020
Revenue from contracts with customers disaggregated based on geography		
a. Domestic	798	352
b. Exports	-	1
Total Revenue from Operations	798	353
C. Reconciliation of Gross Revenue from Contracts With Customers		
Gross Revenue	811	364
Less : Deferred revenue	12	11
Net Revenue recognised from Contracts with Customers	798	353
D. Deferred Revenue		
Balance as at the beginning of the year	11	11
Revenue recognised that was included in the deferred revenue balance at the beginning of the year	11	11
Increases due to cash received, excluding amounts recognised as revenue during the year	12	11
Balance as at end of the year	12	11
The Company sells goods on advance basis. Hence,there is no significant financing component in any transaction with the customers.		
Note No. - 37 The Ministry of Corporate affairs vide notification no. 207(6) dated 24 March 2021, has made amendments to schedule III of the Companies Act, 2013 requiring additional disclosures in the financial		

statements. The aforesaid circular is applicable from 01 April 2021. The Company has taken a view that these amendments would not apply to financial statements as of March 31 2021 and hence not given effect to these amendments. Note No. - 38 The Government of India has postponed the implementation of new labour codes. The company would evaluate the implications as and when it is implemented and made applicable and therefore, there is no impact on financial statements ending March 31st 2021.		
Note No. - 39		
Previous year figures have been reclassified and regrouped for immaterial changes.		

Textual information (31)

Disclosure of notes on other non-current financial assets [Text Block]

Note -3 OTHER FINANCIAL ASSETS	As at 31 March 2021	As at 31 March 2020		
Amount (Rs.)	Amount (Rs.)			
Investments in Equity shares of M/S Autovert Technologies Private Limited* (570(31 March 2020 : 570) No. of shares of 10 each)		0		0
Security Deposits(carried at amortised cost) - unsecured (Refer Note no - 26)		77		68
Term deposits*		439		306
*lien marked against term loans, bank guarantees issued to government, letter of credit and corporate credit cards				
TOTAL		516		374

Textual information (32)

Disclosure of notes on other non-current assets explanatory [Text Block]

Note -4OTHER NON CURRENT ASSETS	As at 31 March 2021	As at 31 March 2020		
Amount (Rs.)	Amount (Rs.)			
Unsecured Considered Good				
Capital Advances		169		108
Less: Allowance for doubtful advance		(34)		(34)
TOTAL		135		74

Textual information (33)

Disclosure of notes on cash and bank balances explanatory [Text Block]

Note -7CASH AND CASH EQUIVALENTS	As at 31 March 2021	As at 31 March 2020		
Amount (Rs.)	Amount (Rs.)			
Balances with banks in current accounts		53		213
Cash in hand		0		0
TOTAL		53		213

Textual information (34)

Disclosure of notes on other current financial assets explanatory [Text Block]

Note -5 INVENTORIES	As at 31 March 2021	As at 31 March 2020		
Amount (Rs.)	Amount (Rs.)			
Raw Materials & Components (including in transit)	441		248	
Finished Goods	188	629	83	332
Less: Allowance for inventory write-down		(62)		(155)
TOTAL		567		177

Textual information (35)

Disclosure of notes on other current assets explanatory [Text Block]

Note - 9OTHER CURRENT ASSETS	As at 31 March 2021	As at 31 March 2020		
Amount (Rs.)	Amount (Rs.)			
Unsecured, Considered good				
(a) Balances with Government authorities		837		631
(b) Prepaid expenses		28		20
(c) Advance to vendors	213		72	
Less: Allowance for doubtful advance	(6)	207	(6)	66
(d) Loans & advances to employees		2		5
TOTAL		1,074		722

Textual information (36)

Disclosure of notes on provisions explanatory [Text Block]

Note - 17 SHORT TERM PROVISIONS	As at 31 March 2021		As at 31 March 2020	
	Amount (Rs.)		Amount (Rs.)	
(a) Provision for Employee benefits				
- Gratuity (Refer Note 29)	2		2	
- Compensated absences (Refer Note 29)	8	10	16	18
(b) Other short term provisions				
Provision for warranty expenses	34		23	
Provision for undelivered vehicles	78		30	
Provision for other expenses	374	486	150	203
TOTAL		496		221
Movement of provisions			31 March 2021	31 March 2020
Provision for warranty				
Opening Balance			50	7
Creation of provision			59	61
Utilisation during the year			(25)	(18)
Closing balance			84	50
Current			34	23
Non - Current			25	27

Note - 14 LONG TERM PROVISIONS	As at 31 March 2021		As at 31 March 2020	
	Amount (Rs.)		Amount (Rs.)	
(a) Provision for Employee benefits				
- Gratuity (Refer Note 29)	43		36	
- Compensated absences (Refer Note 29)	51	94	34	70
(b) Provision for warranty expenses		25		27
(c) Provision for de-commissioning/Asset Retirement Obligations		5		5
TOTAL		124		102
Note - 15 TRADE PAYABLES	As at 31 March 2021		As at 31 March 2020	
	Amount (Rs.)		Amount (Rs.)	
a. Total outstanding dues of micro enterprises & small enterprises (See Note 33)		22		1
b. Total outstanding dues of enterprises other than micro enterprises & small enterprises		240		105
TOTAL		262		105

Textual information (37)

Disclosure of notes on other current financial liabilities explanatory [Text Block]

Note -16OTHER FINANCIAL LIABILITIES	As at 31 March 2021	As at 31 March 2020		
Amount (Rs.)	Amount (Rs.)			
(a) Others				
(A) Payable to employees and consultants		272		80
(B) Current Maturities of Long term debt				
- HDFC Bank	40		49	
- Axis Bank	43		43	
- Hero FinCorp Limited	338		422	
- Innoven Capital India Private Limited	188	609	188	702
(c) Interest accrued on Long term debts (Refer note 14)		13		13
(D) Financial liability Lease		97		90
(E) Right to subscribe to CCPS		157		
(F) Other Liabilities		2		1
TOTAL		1,150		886

Textual information (38)

Disclosure of other current liabilities notes explanatory [Text Block]

Note -18OTHER CURRENT LIABILITIES	As at 31 March 2021	As at 31 March 2020	
Amount (Rs.)	Amount (Rs.)		
Statutory dues payable(Other than Income Tax)		22	28
Deferred revenue (Refer note 36)		12	11
Advance received from customers		60	11
Other current liabilities		1	0
TOTAL		95	51

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (39) [See below]	
Description of estimates and critical accounting estimates explanatory [TextBlock]	Textual information (40) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Other money for which company is contingently liable	0	0
Total contingent liabilities	0	0
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	19	16
Total commitments	19	16
Total contingent liabilities and commitments	19	16
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Percentage of proposed dividend	0.00%	0.00%
Details of share capital held by foreign companies [Abstract]		
Percentage of share capital held by foreign company	0.00%	0.00%
Value of share capital held by foreign company	0	0
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Disclosure of equity share warrants [Abstract]		
Changes in equity share warrants during period [Abstract]		
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Breakup of equity share warrants [Abstract]		
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Share application money received and due for refund	0	0
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes
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	3,763	2,504

Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

Textual information (39)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note 33 - CAPITAL MANAGEMENT				
The Company's capital management objectives are:				
- to ensure the Company's ability to continue as a going concern				
- to provide an adequate return to shareholders by pricing products and services commensurately with the level of risk.				
- to augment requisite resources for future infrastructure requirements				
The Company monitors capital on the basis of the carrying amount of equity less cash and cash equivalents. the Company monitors the capital structure on the basis of net debt to equity ratio and maturity profile of the overall debt portfolio of the Company. Net debt includes interest bearing borrowings less cash and cash equivalents, other bank balances (including non-current and earmarked balances) and current investments.				
The Company sets the amount of capital in proportion to its overall financing structure, i.e. equity and financial liabilities. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets.				
		31 March 2021	31 March 2020	
Equity		0.24	0.24	
Securities Premium		9,779	6,340	
Compulsorily convertible Preference shares		4	3	
Compulsorily convertible debentures		-	-	
Less: Cash and cash equivalents		(614)	(484)	
		9,169	5,859	
Debt-to-equity ratio is as follows:				
	31 March 2021	31 March 2020		
Debt (A)	2,106	2,030		
Equity (B)	3,763	2,504		
Debt Ratio (A / B)	0.56	0.81		
Financial Risk Management Framework				
The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and market risk. In order to manage the aforementioned risks, the Company operates a risk management policy and a program that performs close monitoring of and responding to each risk factors. The Company is constantly evaluating micro and macro economic factors influencing the business including, economical, geo-political, pandemic (similar to Covid 19), and other risks which may have a bearing on the business or operations. The Company is of the view that the impact of these				

risks would not have a material impact on the business in medium to long term business plans. The Company continuously monitor these risks and other developments to identify significant uncertainties.				
Risk	Exposure Arising from	Measurement	Managemnet	
Credit Risk	Cash & Cash Equivalents, Financial Assets	Credit Ratings, Aging analysis	a. Diversification of Investments, b. Check on Counter Parties Credibility	
Liquidity risk	Other Liabilities	Maturity Analysis	Maintaining sufficient cash and cash equivalents.	
Market risk -Currency Risk - Interest Rate risk - Other Price risk	Financial Assets and liabilities not in INR.	Foreign Currency Exposure	NA	
CREDIT RISK				
(i) Credit risk management				
Credit risk arises when a counterparty defaults on its contractual obligations to pay resulting in financial loss to the Company. The Company has adopted a policy of dealing with creditworthy counterparties , as a means of mitigating the risk of financial loss from defaults.This information is supplied by independent rating agencies where available and, if not available, the Company uses other publicly available financial information and its own trading records to rate its major customers. The Company's exposure and credit ratings of its counterparties are continuously monitored and the aggregate value of transactions concluded is spread amongst approved counterparties.				
The loss allowance provision is determined as follows:				
	Not due	Less than 6 months past due	More than 6 months past due	Total
Expected loss rate	-	-	-	-
Gross carrying amount	-	-	40	40
Loss allowance provision	-	-	(40)	(40)
LIQUIDITY RISK				
(i) Liquidity risk management				
Ultimate responsibility for liquidity risk management rests with the board of directors, which has established an appropriate liquidity risk management framework for the management of the Company's short-, medium- and long-term funding and liquidity management requirements. The Company manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.				
(ii) Maturities of financial liabilities				
The following tables detail the Company's remaining contractual				

maturity for its non-derivative financial liabilities with agreed repayment periods. The amount disclosed in the tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The tables include both interest and principal cash flows. To the extent that interest flows are floating rate, the undiscounted amount is derived from interest rate curves at the end of the reporting period. The contractual maturity is based on the earliest date on which the Company may be required to pay.				
Particulars	Less than 1 Year	1-5 Years	5 years and above	
	Rs	Rs	Rs	
Financial liabilities				
31 March 2021				
Trade Payable	262	-	-	
Loans	609	1,108	-	
Total	871	1,108	-	
31 March 2020				
Trade Payable	106	-	-	
Loans	886	1,275	40	
Total	992	1,275	40	
MARKET RISK				
Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk such as equity price risk and commodity price risk. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. The Company uses derivatives to manage market risks. Derivatives are only used for economic hedging purposes and not as speculative investments. All such transactions are carried out within the guidelines set by the Board of Directors and Risk Management Committee.				
There has been no significant changes to the Company's exposure to market risk or the methods in which they are managed or measured.				
Currency Risk				
The Company undertakes transactions denominated in foreign currencies; consequently, exposures to exchange rate fluctuations arise. The Company's / Company's exposure to currency risk relates primarily to the Company's operating activities and borrowings when transactions are denominated in a different currency from the Company's functional currency.				
OTHER PRICE RISK				
The Company is exposed to equity price risks arising from equity investments. Equity investments are held for strategic rather than trading purposes. The Company does not actively trade these investments.				

Note No. - 32			
DISCLOSURES REQUIRED UNDER SECTION 22 OF THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006			
Particulars	31 March 2021	31 March 2020	
	Rs.	Rs.	
(i) Principal amount remaining unpaid to MSME suppliers as on	22	1	
(ii) Interest due on unpaid principal amount to MSME suppliers as on	-	-	
(iii) The amount of interest paid along with the amounts of the payment made to the MSME suppliers beyond the appointed day	-	-	
(iv) The amount of interest due and payable for the year (without adding the interest under MSME Development Act)	112	5	
(v) The amount of interest accrued and remaining unpaid as on	3	0	
(vi) Amount of further interest remaining due and payable even in the succeeding year.	-	-	
Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management.			

Textual information (40)

Description of estimates and critical accounting estimates explanatory [Text Block]

Note No. 31 - CONTINGENT LIABILITIES AND COMMITMENTS			
Contingent liabilities (to the extent not provided for)		Amount in Rs.	
		As at 31 March 2021	As at 31 March 2020
Contingent liabilities			
(a) Claims against the Company not acknowledged as debt # (Custom Duties)		-	-
(b) Guarantees		-	-
(c) Other money for which the Company is contingently liable (give details)		-	-
Commitments			
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for* (net of advances)		19	76
(b) Uncalled liability on shares and other investments partly paid		-	-
(c) Other commitments (specify nature)		-	-
*The Company has sold vehicles with a right to return after 3 years. The Company believes that the customer has no significant economic incentive in returning the vehicle. Hence there is no requirement for recognising a liability.			

[611800] Notes - Revenue

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of revenue [TextBlock]	Textual information (41) [See below]	Textual information (42) [See below]

Textual information (41)**Disclosure of revenue [Text Block]****3.1. Revenue and Other Income**

Revenue is measured based on the consideration specified in a contract with a customer and excludes amounts collected on behalf of third parties including Goods and Service Tax and any other government subsidies. The Company recognises revenue when it transfers control over a product / service to a customer which coincides with the delivery of the vehicle/rendering of service. The Company also provides various services to its customers, as an additional feature to the main product, the price of which is included in the total consideration payable by the customer. The Company carves out the price of the service and recognises it as a separate line of revenue over the period of service rendered. Till such time, the amount of consideration received attributable to this service is treated as deferred income.

Subscription income is recognised over the period of service rendered.

Sales related warranties cannot be purchased separately and they serve as an assurance that the products sold comply with agreed-on procedures. The Company accounts for warranties in accordance with Ind AS 37 'Provisions, Contingent Liabilities and Contingent Assets'.

A receivable is recognised by the Company when the goods are delivered to the customer as this represents the point in time at which the right to consideration becomes unconditional, as only the passage of time is required before payment due.

Interest income is recognised on the accrual basis.

Dividend income is accounted for when the right to receive it is established.

For all debt instruments measured at amortised cost, interest income is recognised on time proportion basis, taking into account the amount outstanding and effective interest rate.

Textual information (42)

Disclosure of revenue [Text Block]

1.1. Revenue and Other Income

Revenue is measured based on the consideration specified in a contract with a customer and excludes amounts collected on behalf of third parties including Goods and Service Tax and any other government subsidies. The Company recognises revenue when it transfers control over a product / service to a customer which coincides with the delivery of the vehicle/rendering of service. The Company also provides various services to its customers, as an additional feature to the main product, the price of which is included in the total consideration payable by the customer. The Company carves out the price of the service and recognises it as a separate line of revenue over the period of service rendered. Till such time, the amount of consideration received attributable to this service is treated as deferred income.

Sales related warranties cannot be purchased separately and they serve as an assurance that the products sold comply with agreed-on procedures. The Company accounts for warranties in accordance with Ind AS 37 'Provisions, Contingent Liabilities and Contingent Assets'.

A receivable is recognised by the Company when the goods are delivered to the customer as this represents the point in time at which the right to consideration becomes unconditional, as only the passage of time is required before payment due.

Dividend income is accounted for when the right to receive it is established.

For all debt instruments measured at amortised cost, interest income is recognised on time proportion basis, taking into account the amount outstanding and effective interest rate.

[612400] Notes - Service concession arrangements

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

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

[612000] Notes - Construction contracts

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits
Disclosure of defined benefit plans [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Defined benefit plans categories [Axis]	1	2	Gratuity	LeaveEncashment
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	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	Leave Encashment	Gratuity	Leave Encashment
Surplus (deficit) in plan [Abstract]				
Defined benefit obligation, at present value	12	14	12	14
Net surplus (deficit) in plan	-12	-14	-12	-14
Actuarial assumption of discount rates	5.94%	5.94%	5.94%	5.94%

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

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]			
Defined benefit plans categories [Axis]	Gratuity			LeaveEncashment
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity	Gratuity		Leave Encashment
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	17	10		17
Interest expense (income), net defined benefit liability (assets)	2	2		
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	7	7		
Total loss (gain) on remeasurement, net defined benefit liability (assets)	7	7		
Increase (decrease) through other changes, net defined benefit liability (assets)	13	13		0
Total increase (decrease) in net defined benefit liability (assets)	25	18		17
Net defined benefit liability (assets) at end of period	63	38	20	57

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]			
	Present value of defined benefit obligation [Member]		Plan assets [Member]	
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	LeaveEncashment		Gratuity	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Leave Encashment		Gratuity	Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	24		0	0
Interest expense (income), net defined benefit liability (assets)			0	0
Increase (decrease) through other changes, net defined benefit liability (assets)	0			
Total increase (decrease) in net defined benefit liability (assets)	24		0	0
Net defined benefit liability (assets) at end of period	40	16	0	0

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

..(3)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Plan assets [Member]			
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	Gratuity	LeaveEncashment		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan		Leave Encashment	Leave Encashment	
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)		0	0	
Increase (decrease) through other changes, net defined benefit liability (assets)		0	0	
Total increase (decrease) in net defined benefit liability (assets)		0	0	
Net defined benefit liability (assets) at end of period	0	0	0	0

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of employee benefits [TextBlock]	Textual information (43) [See below]	Textual information (44) [See below]
Disclosure of defined benefit plans [TextBlock]	Textual information (45) [See below]	Textual information (46) [See below]
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (43)

Disclosure of employee benefits [Text Block]

3.1.Employee Benefits

Defined Contribution Plan

?Provident Fund

Contributions in respect of Employees Provident Fund are made to the Regional Provident Fund. These Contributions are recognised as expense in the year in which the services are rendered. The Company has no obligation other than the contribution payable to the Regional Provident fund.

?Employee State Insurance

Contributions to Employees State Insurance Scheme are recognised as expense in the year in which the services are rendered.

Defined Benefit Plan

?Gratuity

The Company accounts its liability for future gratuity benefits based on actuarial valuation done by an independent actuary, as at the Balance Sheet date, determined every year using the Projected Unit Credit method. Actuarial gains/losses are immediately recognised in retained earnings through Other Comprehensive Income in the period in which they occur. Re-measurements are not re-classified to profit or loss in subsequent periods. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The defined benefit obligation recognised in the balance sheet represents the present value of the Defined Benefit Obligation less the Fair Value of Plan Assets out of which the obligations are expected to be settled and adjusted for unrecognised past

service cost, if any. Any asset arising out of this calculation is limited to the past service cost plus the present value of available refunds and reduction in future contributions.

Compensated Absences: Accumulated leave (earned leave/sick leave) can be availed and/or encashed at any time during the tenure of employment, subject to terms and conditions of the scheme, the liability is recognised on the basis of an independent actuarial valuation. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognised in Statement of Profit and Loss.

Short Term Employee Benefits

Short term employee benefits include short term compensated absences which is recognized based on the eligible leave at credit on the Balance Sheet date, and the estimated cost is based on the terms of the employment contract.

Textual information (44)

Disclosure of employee benefits [Text Block]

Employee Benefits

I. Defined Contribution Plan

a. Provident Fund

Contributions in respect of Employees Provident Fund are made to the Regional Provident Fund. These Contributions are recognised as expense in the year in which the services are rendered. The Company has no obligation other than the contribution payable to the Regional Provident fund.

b. Employee State Insurance

Contributions to Employees State Insurance Scheme are recognised as expense in the year in which the services are rendered.

II. Defined Benefit Plan

a. Gratuity

The Company accounts its liability for future gratuity benefits based on actuarial valuation done by an independent actuary, as at the Balance Sheet date, determined every year using the Projected Unit Credit method. Actuarial gains/losses are immediately recognised in retained earnings through Other Comprehensive Income in the period in which they occur. Re-measurements are not re-classified to profit or loss in subsequent periods. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The defined benefit obligation recognised in the balance sheet represents the present value of the Defined Benefit Obligation less the Fair Value of Plan Assets out of which the obligations are expected to be settled and adjusted for unrecognised past service cost, if any. Any asset arising out of this calculation is limited to the past service cost plus the present value of available refunds and reduction in future contributions.

b. Compensated Absences: Accumulated leave (earned leave/sick leave) can be availed and/or encashed at any time during the tenure of employment, subject to terms and conditions of the scheme, the liability is recognised on the basis of an independent actuarial valuation. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognised in Statement of Profit and Loss.

III. Short Term Employee Benefits

Short term employee benefits include short term compensated absences which is recognized based on the eligible leave at credit on the Balance Sheet date, and the estimated cost is based on the terms of the employment contract.

Textual information (45)

Disclosure of defined benefit plans [Text Block]

3.1.Employee Benefits

Defined Contribution Plan

?Provident Fund

Contributions in respect of Employees Provident Fund are made to the Regional Provident Fund. These Contributions are recognised as expense in the year in which the services are rendered. The Company has no obligation other than the contribution payable to the Regional Provident fund.

?Employee State Insurance

Contributions to Employees State Insurance Scheme are recognised as expense in the year in which the services are rendered.

Defined Benefit Plan

?Gratuity

The Company accounts its liability for future gratuity benefits based on actuarial valuation done by an independent actuary, as at the Balance Sheet date, determined every year using the Projected Unit Credit method. Actuarial gains/losses are immediately recognised in retained earnings through Other Comprehensive Income in the period in which they occur. Re-measurements are not re-classified to profit or loss in subsequent periods. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The defined benefit obligation recognised in the balance sheet represents the present value of the Defined Benefit Obligation less the Fair Value of Plan Assets out of which the obligations are expected to be settled and adjusted for unrecognised past

service cost, if any. Any asset arising out of this calculation is limited to the past service cost plus the present value of available refunds and reduction in future contributions.

Compensated Absences: Accumulated leave (earned leave/sick leave) can be availed and/or encashed at any time during the tenure of employment, subject to terms and conditions of the scheme, the liability is recognised on the basis of an independent actuarial valuation. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognised in Statement of Profit and Loss.

Short Term Employee Benefits

Short term employee benefits include short term compensated absences which is recognized based on the eligible leave at credit on the Balance Sheet date, and the estimated cost is based on the terms of the employment contract.

Note No. 29 - EMPLOYEE BENEFITS						
(a) Defined Contribution Plan						
The Company's contribution to Provident Fund aggregating Rs. 23 (2019-20:Rs.27) has been recognised in the Statement of Profit or Loss under the head Employee Benefits Expense.						
The significant actuarial assumptions used for the purposes of the actuarial valuations were as follows:						
Particulars	Gratuity		Compensated Absences			
	Valuation as at		Valuation as at			
	31 March 2021	31 March 2020	31 March 2021	31 March 2020		
Discount rate(s)	5.63%	5.94%	5.94%	5.94%		
Expected return on assets	0.00%	0.00%	0.00%	0.00%		
Expected rate(s) of salary increase	15%	15%	15%	15%		
Attrition rate	18%	18%	18%	18%		
Defined benefit plans - as per actuarial valuation as on						
Particulars	Gratuity		Compensate Absences-Earned Leave			
	2021	2020	2021	2020		
A. Components of Employer Expense						
Service Cost						
Current Service Cost	17	10	24	12		
Past service cost and (gains)/losses from settlements	-	-	-	-		

Net interest expense	2	2	2	2		
Components of defined benefit costs recognised in profit or loss	19	12	26	14		
B.Remeasurement effects recognised in Other Comprehensive Income						
Remeasurement on the net defined benefit liability						
Return on plan assets (excluding amount included in net interest expense)						
Actuarial gains and loss arising form changes in financial assumptions	1	5	1	9		
Actuarial gains and loss arising form experience adjustments	(10)	2	(10)	(3)		
Others (Actuarial gains and loss arising form changes in demographic assumptions)	0	0	-	8		
Components of defined benefit costs recognised in other comprehensive income	(9)	7	(10)	14		
Total	10	19	17	28		
I. Net Asset/(Liability) recognised in the Balance Sheet as at 31 March						
1. Present value of defined benefit obligation as at 31st March	46	38	50	40		
2. Fair value of plan assets as at 31st March	-	-	-	-		
3. Surplus/(Deficit)	(46)	(38)	(50)	(40)		
4. Current portion of the above	(2)	(2)	(8)	(6)		
5. Non current portion of the above	(43)	(36)	(42)	(33)		
			-	-		
II. Change in the obligation during the year ended 31 March						
1. Present value of defined benefit obligation at the beginning of the year	38	20	40	16		
2. Expenses Recognised in statement of Profit and Loss						
- Current Service Cost	17	10	24	12		
- Past Service Cost	-	-	-	-		

- Interest Expense (Income)	2	2	2	2		
3. Recognised in Other Comprehensive Income						
Remeasurement gains / (losses)						
- Actuarial Gain (Loss) arising from:						
i. Demographic Assumptions	(10)	2	-	8		
ii. Financial Assumptions	1	5	1	9		
iii. Experience Adjustments	0	0	(10)	(3)		
4. Benefit payments	(3)	(1)	(6)	(4)		
5. Others (Specify)	-	-	-	-		
6. Present value of defined benefit obligation at the end of the year	46	38	50	40		
III. Change in fair value of assets during the year ended 31 March						
1. Fair value of plan assets at the beginning of the year	-	-	-	-		
2. Expenses Recognised in statement of Profit and Loss	-	-	-	-		
- Expected return on plan assets	-	-	-	-		
3. Recognised in Other Comprehensive Income	-	-	-	-		
Remeasurement gains / (losses)	-	-	-	-		
- Actual Return on plan assets in excess of the expected return	-	-	-	-		
- Others (specify)	-	-	-	-		
4. Contributions by employer (including benefit payments recoverable)	-	-	-	-		
5. Benefit payments	-	-	-	-		
6. Fair value of plan assets at the end of the year	-	-	-	-		
The sensitivity of the defined benefit obligation to changes in the weighted principal assumptions is:						
			Gratuity		Compensate Absences-Earned Leave	
Principal assumption		Changes in assumption	Impact on defined benefit obligation		Impact on defined benefit obligation	

			Increase in assumption	Decrease in assumption	Increase in assumption	Decrease in assumption
Discount rate	2021	100bps	(3)	(4)	(8)	3
	2020	100bps	(3)	3	(2)	2
Salary growth rate	2021	100bps	3	(2)	3	(2)
	2020	100bps	2	(2)	2	(2)
Attrition rate	2021	25%	(14)	1	(6)	10
	2020	100bps	(6)	9	(5)	8
The above sensitivity analyses are based on a change in an assumption while holding all other assumptions constant. In practice this is unlikely to occur, and changes in some of the assumptions may be correlated. When calculating the sensitivity of the defined benefit obligation to significant actuarial assumptions the same method (present value of the defined benefit obligation calculated with the projected unit credit method at the end of the reporting period) has been applied as when calculating the defined benefit liability recognised in the Balance sheet.						
The methods and types of assumptions used in preparing the sensitivity analyses did not change compared to previous period.						
Maturity profile of defined benefit obligation:						
	As at 31 March 2021	As at 31 March 2020				
Within 1 year	2	2				
2-5 year	18	64				
5 years and above	55	20				
The weighted average duration of the defined benefit obligation as at 31 March 2021 is 4.48 years (2019: 4.48 years)						
VIII. Experience Adjustments :	Period Ended					
	31 March 2021	31 March 2020				

	Gratuity					
1. Defined Benefit Obligation	46	38				
2. Fair value of plan assets	-	-				
3. Surplus/(Deficit)	46	38				
4. Experience adjustment on plan liabilities [(Gain)/Loss]	(2)	(2)				
5. Experience adjustment on plan assets [Gain/(Loss)]	-	-				
The estimate of future salary increases, considered in actuarial valuation, takes account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.						
Since the Gratuity is not funded, there is no exposure to interest rate risk and investment risk. Other risk are as evaluated below :						
a. Longevity risk - The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the plan's liability.						
b. Salary risk - Higher than expected increases in salary will increase the defined benefit obligation						
Note - 23 EMPLOYEE BENEFITS EXPENSE	Year ended 31 March 2021		Year ended 31 March 2020			
	Amount (Rs.)		Amount (Rs.)			
Salaries & Wages	834		856			
Employee share based payment expenses	143		27			
Contribution to Provident Fund	23		27			
Staff Welfare Expenses	22		31			
			1,022		941	
Less : Intangible assets/under development capitalisation			(369)		(429)	
TOTAL			653		512	

Textual information (46)

Disclosure of defined benefit plans [Text Block]

I. Defined Benefit Plan

a. Gratuity

The Company accounts its liability for future gratuity benefits based on actuarial valuation done by an independent actuary, as at the Balance Sheet date, determined every year using the Projected Unit Credit method. Actuarial gains/losses are immediately recognised in retained earnings through Other Comprehensive Income in the period in which they occur. Re-measurements are not re-classified to profit or loss in subsequent periods. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The defined benefit obligation recognised in the balance sheet represents the present value of the Defined Benefit Obligation less the Fair Value of Plan Assets out of which the obligations are expected to be settled and adjusted for unrecognised past service cost, if any. Any asset arising out of this calculation is limited to the past service cost plus the present value of available refunds and reduction in future contributions.

b. Compensated Absences: Accumulated leave (earned leave/sick leave) can be availed and/or encashed at any time during the tenure of employment, subject to terms and conditions of the scheme, the liability is recognised on the basis of an independent actuarial valuation. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognised in Statement of Profit and Loss.

[612800] Notes - Borrowing costs

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

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

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

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

Key managerial personnels and directors [Axis]	KMP1 01/04/2020 to 31/03/2021	KMP2 01/04/2020 to 31/03/2021	KMP3 01/04/2020 to 31/03/2021	KMP4 01/04/2020 to 31/03/2021
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	SWAPNIL BABANLAL JAIN	TARUN SANJAY MEHTA	DEEPAK JAIN	RAJ KIRAN B S
Director identification number of key managerial personnel or director	06682759	06392463		
Date of birth of key managerial personnel or director	23/06/1989	31/10/1989	05/11/1972	06/12/1987
Designation of key managerial personnel or director	Director	Director	CFO	Company Secretary
Qualification of key managerial personnel or director	Graduate	Graduate	FCA	ACS
Shares held by key managerial personnel or director	[shares] 44,800	[shares] 44,800	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	2,814,966	2,871,380	11,050,796	1,032,197
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	2,814,966	2,871,380	11,050,796	1,032,197
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	2,814,966	2,871,380	11,050,796	1,032,197

[612200] Notes - Leases

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of leases [TextBlock]		Textual information (47) [See below]
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (47)

Disclosure of leases [Text Block]

1.1. Leases

Till March 31, 2019

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Operating Lease

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased assets are classified as operating leases. Operating lease payments are recognised as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term.

Finance Lease

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in finance costs in the Statement of Profit and Loss, unless they are directly attributable to qualifying assets, in which case they are capitalized. A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term

With effective 1 April 2019

The company has applied Ind AS 116 using the modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under Ind AS 17. The impact of Ind AS 116 has however charged to Other Equity.

As a lessee The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, company's incremental borrowing rate. Generally, the company uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following: - Fixed payments, including in-substance fixed payments; - Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date; - Amounts expected to be payable under a residual value guarantee; and - The exercise price under a purchase option that the Company is reasonably certain to exercise, lease payments in an optional renewal period if the Company is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the company is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. The company presents right-of-use assets that do not meet the definition of investment property in 'property, plant and equipment' and lease liabilities in 'loans and borrowings' in the statement of financial position.

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

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (48) [See below]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	782	350
Revenue from sale of services	16	3
Total revenue from operations other than finance company	798	353
Total revenue from operations	798	353
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (49) [See below]	
Interest income [Abstract]		
Interest income on non-current investments [Abstract]		
Interest on fixed deposits, non-current investments	33	28
Interest on other non-current investments	3	(A) 3
Total interest income on non-current investments	36	31
Total interest income	36	31
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	-19	0
Gain on disposal of intangible Assets	27	92
Miscellaneous other non-operating income	21	(B) 12
Total other non-operating income	29	104
Total other income	65	135
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (50) [See below]	
Interest expense [Abstract]		
Interest expense deposits	226	194
Interest lease financing	37	35
Other interest charges	4	2
Total interest expense	267	231
Other borrowing costs	13	9
Total finance costs	280	240
Employee benefit expense [Abstract]		
Salaries and wages	834	856
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Other benefits to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Commission to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	23	27
Total contribution to provident and other funds	23	27
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	143	27
Total employee share based payment	143	27
Staff welfare expense	22	31
Other employee related expenses	-369	-429
Total employee benefit expense	653	512

Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	351	247
Total depreciation, depletion and amortisation expense	351	247
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (51) [See below]	
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	50	37
Repairs to building	0	0
Repairs to machinery	15	13
Insurance	8	8
Rates and taxes excluding taxes on income [Abstract]		
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	0	0
Subscriptions membership fees	3	2
Electricity expenses	16	17
Telephone postage	3	3
Travelling conveyance	20	38
Legal professional charges	160	150
Directors sitting fees	0	0
Advertising promotional expenses	315	125
Warranty claim expenses	32	61
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	1	1
Total payments to auditor	1	1
CSR expenditure	0	0
Miscellaneous expenses	372	416
Total other expenses	995	871

Footnotes

(A) Unwinding of Interest on financial assets

(B) Other income:2 Gain on investments carried at fair value through profit or loss:10

Textual information (48)

Disclosure of notes on revenue from operations explanatory [Text Block]

Note - 19 REVENUE FROM OPERATIONS	Year ended 31 March 2021		Year ended 31 March 2020	
	Amount (Rs.)		Amount (Rs.)	
Revenue from sale of vehicles (Refer note 36)		782		350
Service income		16		3
TOTAL		798		353

Textual information (49)

Disclosure of notes on other income explanatory [Text Block]

Note - 20 OTHER INCOME	Year ended 31 March 2021		Year ended 31 March 2020	
	Amount (Rs.)		Amount (Rs.)	
Unwinding of Interest on financial assets		3		3
Profit on sale of Investments in mutual funds		27		92
Interest on Term Deposit		33		28
Gain on investments carried at fair value through profit or loss		6		10
Profit/(loss) on sale of assets		(19)		-
Other income		15		2
TOTAL		65		135

Textual information (50)

Disclosure of notes on finance cost explanatory [Text Block]

Note - 24 FINANCE COSTS	Year ended 31 March 2021		Year ended 31 March 2020	
	Amount (Rs.)		Amount (Rs.)	
Interest on Term loan		226		194
Interest on lease liability		37		35
Interest cost on Employee Benefits provisioning		4		2
Other borrowing cost		13		9
TOTAL		280		240

Textual information (51)

Disclosure of notes on other expenses explanatory [Text Block]

Note - 21 COST OF MATERIAL CONSUMED	Year ended 31 March 2021		Year ended 31 March 2020	
	Amount (Rs.)		Amount (Rs.)	
Raw Materials and components consumed:				
Opening Stock	248		201	
Add: Purchases	1,250		872	
Less: Closing Stock	441		248	
Raw Materials and components consumed:		1,057		825
Add: Allowance for Inventory write-down		(64)		(15)
Net Consumption		993		810
TOTAL		993		810

Note - 25 OTHER EXPENSES	Year ended 31 March 2021		Year ended 31 March 2020	
	Amount (Rs.)		Amount (Rs.)	
Advertisement and marketing		315		125
Communication		3		3
Legal, professional and consultancy charges*		160		150
Foreign exchange (gain) / loss		3		(4)
Insurance		8		8
Rent and maintainence		50		37
Software license fee		29		42
Electricity charges		16		17
Rates and taxes		10		4
Repairs and maintenance		15		13
- Plant & machinery	1		2	
- Vehicles	4		1	
- Others	10		10	
Security charges		13		12
Payment to auditors		1		1
- Audit fees	1		1	

- For other services	-		-	
- Reimbursement	-		-	
Staff training expenses		2		11
Subscription		3		2
Travelling and conveyance		20		38
Warranty cost		32		61
Web server charges		26		43
Allowance for doubtful investment		-		147
Allowance for doubtful advance		-		9
Installation charges		9		7
Research expenses		63		55
Commitment Charges		50		77
Loss on account of fair value measurement of financial liabilities		157		-
Miscellaneous Expenses		10		14
TOTAL		995		871
*Consultants fees is net of capitalisation. 2020-21: Rs 64 (2019-20: 78)				

[613200] Notes - Cash flow statement

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

	31/03/2021	31/03/2020	31/03/2019
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	53	213	134
Cash and cash equivalents	53	213	

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

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]	Textual information (52) [See below]	
Changes in inventories of finished goods	-76	7
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-76	7
Domestic sale manufactured goods	782	350
Total domestic turnover goods, gross	782	350
Total revenue from sale of products	782	350
Domestic revenue services	16	3
Total revenue from sale of services	16	3
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

Textual information (52)

Additional information on profit and loss account explanatory [Text Block]

Note - 22 CHANGES IN INVENTORIES WIP & FINISHED GOODS	Year ended 31 March 2021		Year ended 31 March 2020	
	Amount (Rs.)		Amount (Rs.)	
Finished goods at the beginning of the year	83		91	
Less: Finished good at the end of the year	189		83	
Add: Allowance for Inventory write-down	29	(76)	(1)	7
Total B		(76)		7
TOTAL		(76)		(7)

[611200] Notes - Fair value measurement

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of fair value measurement [TextBlock]	Textual information (53) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

Textual information (53)

Disclosure of fair value measurement [Text Block]

Note 26 - FAIR VALUE MEASUREMENT						
Fair Valuation Techniques and Inputs used :						
Element in Financial Statement		Fair Value as at		Fair Value Hierarchy	Valuation techniques used	Significant unobservable input
	Classification	31 March 2021	31 March 2020			
(i) Investments in mutual funds	FVTPL	924	661	Level 1	At Market Prices	-
(ii) Investments in commercial paper	Amortised Cost	-	-	Level 2	At cost	-
(iii) Investments in equity	FVTPL	0	0	Level 3	At cost	-
(iv) Stock Appreciation rights	FVTPL	93	-	Level 3	At cost	-
(v) Right to subscribe	FVTPL	157	-	Level 3	At cost	-
(ii) Security Deposits	Amortised Cost	77	68	Level 3	Effective Interest Rate	At Risk Free Rate
There were no transfers between level 1 and level 2 for recurring fair value measurements during the year.						
There were no significant inter-relationships between unobservable inputs that materially affects fair values.						
Note 27 - TERMS OF BORROWING						
Particulars	Amount	Term(months)	Interest	Primary security		
Secured Loans - Long term and short term	1,717	36-60 months	Ranging from 8.55 % - 14.50 %	Primarily fixed assets (including intellectual property) and current assets of the Company. Additional security provided by promoters by way of share pledge.		

[613300] Notes - Operating segments

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[610800] Notes - Related party

Disclosure of transactions between related parties [Table]

..(1)

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

Categories of related parties [Axis] Related party [Axis]	Associates [Member]	
	1	HEROMOTOCORPLIMITED
	01/04/2019 to 31/03/2020	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	HERO MOTOCORP LIMITED	HERO MOTOCORP LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	L35911DL1984PLC017354	L35911DL1984PLC017354
Description of nature of transactions with related party	As per detailed tagging	As per detailed tagging
Description of nature of related party relationship	0	0
Related party transactions [Abstract]		
Other related party transactions expense	(A) 1,300	1,300
Other related party transactions contribution received	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	0
Amounts receivable related party transactions	0	0
Outstanding commitments made by entity, related party transactions	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

Footnotes

(A) Issue of compulsorily convertible debenture to Hero MotoCorp Limited

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (54) [See below]	
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (54)

Disclosure of transactions between related parties [Text Block]

Note No. 30 - RELATED PARTY DISCLOSURES					
Related Parties					
Party which has significant influence 1. Hero MotoCorp. Ltd					
2. Sachin Bansal					
Party over which Hero MotoCorp. Ltd has significant influence 1. Hero FinCorp Limited					
Key Managerial Personnel - Directors					
1. Tarun Sanjay Mehta - Director					
2. Swapnil Babanlal Jain - Director					
3. Rajat Bhargava - Director (cessed from 15 October 2020)					
4. Deepak Jain - Chief Financial officer (w.e.f. 25 November 2019)					
5. Raj Kiran Sitaramu Badavanahalli - Company Secretary (w.e.f 19 October 2020)					
6. Harish Brahmakal Nagaraj - Company secretary (cessed from 19 October 2020)					
7. Reeta Nathwani - Director (w.e.f 23 November 2020)					
8. Niranjana Kumar Gupta- Director (w.e.f 3 November 2020)					
Nature of transactions with Related Parties					
Details of transaction between the Company and its related parties are disclosed below:		(Amounts In Rs millions)			
Particulars	For the year ended	Hero MotoCorp. Limited	Hero FinCorp Limited	Sachin Bansal	KMP of the Company
Issue of Equity shares including securities premium	31-Mar-21	-	-	-	-
31-Mar-20	-	-	7	-	
Issue of Compulsorily Convertible preference shares including securities premium	31-Mar-21	1,739	-	1,700	-
31-Mar-20	-	-	2,193	-	
Compulsorily Convertible debentures converted to Compulsorily convertible preference shares to Hero MotoCorp Ltd including securities premium	31-Mar-21	-	-	-	-
31-Mar-20	1,300	-	-	-	
Term loan from Hero FinCorp Limited	31-Mar-21	-	-	-	-
	31-Mar-20	-	750	-	-
Repayment of term loan to Hero FinCorp Limited	31-Mar-21	-	150	-	-
	31-Mar-20	-	106	-	-

Interest on Term loan from Hero FinCorp Limited	31-Mar-21	-	160	-	-
	31-Mar-20	-	127	-	-
Sale of vehicles	31-Mar-21	-	-	-	-
	31-Mar-20	-	-	-	-
Managerial remuneration paid to KMP *	31-Mar-21	-	-	-	43
	31-Mar-20	-	-	-	24
Nature of balances with Related Parties					
Particulars	For the year ended	HeroMoto Corp. Ltd	HeroFin Corp Limited	Sachin Bansal	KMP of the Company
Term Loan	31-Mar-21	-	1,104	-	-
31-Mar-20	-	1,254	-	-	

*The Actuarial Valuation Report & ESOP valuation is taken for the entire Company with out any bifurcation to any specific employee. Hence it is not included in related party transaction.

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

Disclosure of other provisions [Table]

..(1)

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

Classes of other provisions [Axis]	Other provisions, others [Member]			Other provisions, others 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions [Abstract]				
New provisions, other provisions	0	0		0
Total additional provisions, other provisions	0	0		0
Other increase decrease in other provisions	0	0		0
Total changes in other provisions	0	0		0
Other provisions at end of period	0	0	0	0
Description of other provisions, others	Refer notes	Refer notes		Refer notes

Disclosure of other provisions [Table]

..(2)

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

Classes of other provisions [Axis]	Other provisions, others 1 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of other provisions [Abstract]		
Disclosure of other provisions [Line items]		
Reconciliation of changes in other provisions [Abstract]		
Changes in other provisions [Abstract]		
Additional provisions, other provisions [Abstract]		
New provisions, other provisions	0	
Total additional provisions, other provisions	0	
Other increase decrease in other provisions	0	
Total changes in other provisions	0	
Other provisions at end of period	0	0
Description of other provisions, others	Refer notes	

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[700200] Notes - Corporate social responsibility

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

	01/04/2020 to 31/03/2021
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No

[610500] Notes - Events after reporting period

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of earnings per share [TextBlock]	Textual information (55) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -5,592	[INR/shares] -6,167
Total basic earnings (loss) per share	[INR/shares] -5,592	[INR/shares] -6,167
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -5,592	[INR/shares] -6,167
Total diluted earnings (loss) per share	[INR/shares] -5,592	[INR/shares] -6,167
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-2,324	-2,206
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-2,324	-2,206
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0
Adjusted weighted average shares	[shares] 0	[shares] 0
Increase (decrease) in number of ordinary shares issued	[shares] 0	[shares] 0

Textual information (55)

Disclosure of earnings per share [Text Block]

Note No. 34 - EARNINGS PER SHARE		
Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
Profit / (loss) for the year attributable to owners of the Company	(2,332)	(2,199)
Less: Preference dividend and tax thereon	-	-
Profit / (loss) for the year used in the calculation of basic earnings per share	(2,332)	(2,199)
Profit for the year on discontinued operations used in the calculation of basic earnings per share from discontinued operations	-	-
Profits used in the calculation of basic earnings per share from continuing operations	(2,332)	(2,199)
Weighted average number of equity shares	417,078	356,571
Earnings/ (Loss) per share from continuing operations - Basic (in Rs.)	(5,592)	(6,167)
Dilutive Earning per share from continuing operations is not calculated as the Company has posted losses in the current year which would further dilute the basic Earning per share.		

[610900] Notes - First time adoption

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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No