

ATHER ENERGY PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	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 560029 IN	
Type of industry	Commercial and Industrial	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	02/05/2022	
Period covered by financial statements	01-04-2021 To 31-03-2022	01-04-2020 To 31-03-2021
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	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)	IN	
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	Automobiles 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]	Column 1
	01/04/2021 to 31/03/2022
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	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	4,085
Highest turnover contributing product or service (ITC 8 digit) code	87031010
Description of product or service	ELECTRICALLY OPERATED VEHICLES N.E.S.
Unit of measurement of highest contributing product or service	Nos
Turnover of highest contributing product or service	4,085
Quantity of highest contributing product or service in UoM	[pure] 12

[700600] Disclosures - Directors report

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	Column 1	Column 2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	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	02/05/2022	02/05/2022

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 [Member]	Product/service 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]		
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]		
Name of main product/service	Automobile	Automobile
Description of main product/service	Manufacturing of electronic scooter	Manufacturing of electronic scooter
NIC code of product/service	2910	2910
Percentage to total turnover of company	100.00%	100.00%

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

	01/04/2021 to 31/03/2022
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	Due to losses in FY 2021-22, no amount has been transferred to Reserves.
Disclosures relating to amount recommended to be paid as 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.
Details regarding energy conservation	The details of conservation of energy, technology absorption, and foreign exchange earnings and outgo are enclosed to this report vide "Annexure-II.
Details regarding technology absorption	The details of conservation of energy, technology absorption, and foreign exchange earnings and outgo are enclosed to this report vide "Annexure-II.
Details regarding foreign exchange earnings and outgo	The details of conservation of energy, technology absorption, and foreign exchange earnings and outgo are enclosed to this report vide "Annexure-II.
Disclosures in director's responsibility statement	Textual information (3) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	No material changes and commitments affecting the financial position of the Company have occurred since the end of the financial year till the date of this report.
Particulars of loans guarantee investment under section 186 [TextBlock]	As per the attached Directors Report.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (4) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	Na
Date of board of directors' meeting in which board's report referred to under section 134 was approved	02/05/2022
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (5) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
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	100.00%
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	ATHER ENERGY PRIVATE LIMITED
Details of change in promoters shareholding [TextBlock]	Textual information (6) [See below]
Details of shareholding pattern of top 10 shareholders [Abstract]	

Details of shareholding pattern of directors and key managerial personnel [TextBlock]	Textual information (7) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per the attached Directors Report
Reappointment of independent directors as per section 149(10) [TextBlock]	As per the attached Directors Report
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per the attached Directors Report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (8) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (9) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	Yes
Disclosure of financial summary or highlights [TextBlock]	Textual information (10) [See below]
Disclosure of change in nature of business [TextBlock]	T h e r e has been no change in the nature of business of the Company during the year.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per the attached Directors Report.
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (11) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	T h e Company has neither accepted nor renewed any public deposits during the year.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	T h e Company has neither accepted nor renewed any public deposits during the year.
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	N o material changes and commitments affecting the financial position of the Company have occurred since the end of the financial year till the date of this report.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (12) [See below]
Disclosure of contents of corporate social responsibility policy [TextBlock]	Textual information (13) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As per the attached Directors Report.
Details of remuneration of director or managerial personnel [Abstract]	
Disclosure regarding issue of sweat equity shares [TextBlock]	NA
Disclosure of voting rights not exercised directly by employees [TextBlock]	NA
Disclosure of equity shares with differential rights [TextBlock]	Textual information (14) [See below]
Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock]	NA
Disclosure of details of establishment of vigil mechanism [TextBlock]	NA
Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [TextBlock]	NA
Disclosure of facts of resignation of director in report of directors laid in immediately following general meeting [TextBlock]	NA

Disclosure of report concerns about unethical behaviour, actual or suspected fraud or violation of company's code of conduct or ethics policy [TextBlock]	NA
Disclosures relating to employee stock option scheme explanatory [TextBlock]	Textual information (15) [See below]
Disclosures relating to employee stock purchase scheme explanatory [TextBlock]	NA
Number of meetings of board	[pure] 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]

To
The Members of
Ather Energy Private Limited

Your Directors have pleasure in presenting the 9th Annual Report of the Company together with the audited financial statements for the financial year ended 31st March 2022.

Financial Highlights

INR Million

Particulars	Financial year ended 31st March 2022	Financial year ended 31st March 2021
Revenue	4,085	798
Other Income	54	85
Total Income	4,139	883
Operating Expenditure	6,698	2,589
Depreciation and amortization expenses	484	351
Total Expenses	7,182	2,940
Profit before finance costs and tax	-3,043	-2057
Finance costs	398	276
Profit before tax (PBT)	-3,441	-2,333
Tax	-	-
Profit / (-Loss) for the year	-3,441	-2,333

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 2021-22, no amount has been transferred to Reserves.

State of Company's Affairs

During the year, your Company sold (retail) 23,408 units of Ather electric scooters as compared to 5,523 units sold in FY'21. The top-end Ather 450X model constituted ~81% of the total units sold and the remaining ~19% of sales were from the Ather 450 Plus model suggesting good traction amongst the premium scooter buyers. This growth in volumes over FY21 was achieved despite severe constraints regarding supply of some critical components which constrained the Company to be able to service only 50% of the orders received during the year.

Hosur Plant Manufacturing Facility

On the manufacturing side, the Company is in the process of increasing its production capacity at the Hosur factory from 1.20 lakh vehicles to 4 lakh vehicles per annum by setting up another manufacturing facility in the vicinity. With this expansion, the facility is all set to serve as the Company's national manufacturing hub catering to demand from across the country for the foreseeable future. Apart from EV manufacturing, the facility also focuses on lithium-ion battery manufacturing.

Business Expansion

Expanding the geographical footprint was a key focus area during the year. The Company expanded from 9 retail stores (Experience Centers) in 9 cities last year to 34 Experience Centers in 28 cities at the end of FY22. The geographical spread of network comprises 51% in the South followed by 21% in the West, 20% in the North and 9% in the East of India. These cities have a healthy mix of Tier 1, Tier 2 and Tier 3 cities with an extremely encouraging response from smaller towns. The penetration of EV scooters as a percentage of population is significantly higher in Tier 2 & Tier 3 cities as compared to the big metros. Big cities like Delhi, Bengaluru, Hyderabad and Chennai now have multiple Ather Experience Centers testifying the depth in demand in these cities.

Your Company has transitioned from Company-owned Experience Centers to dealership model, with a view to scale faster, expand quicker and make our retail model capex-light. As a result, 31 of the 34 Experience Centers are now managed by the dealers. However, the focus on delivering high quality customer experience which builds brand loyalty, strong word of mouth, remains intact. With the tailwinds that we are witnessing, the Company plans to aggressively increase its footprint across India by having presence in over 100 cities of India soon.

Ather grid

On the charging infrastructure front, the Company launched 2nd generation of fast charging systems. The new system increases charging speed by 50% over the 1st generation, with a higher degree of reliability. The Company has set up 203 fast-charging stations during the year, taking the total number of charging installations to 351 across 28 cities.

Looking at broader ecosystem view, and to facilitate and expedite the movement towards a unified EV connector standard in the country, your Company has, during the year, offered its proprietary fast charger connector standard for other EV OEMs.

Marketing

With fast expansion into new geographies and increasing number of new entrants in the 2W EV space, your Company's marketing focus, during the year, was three pronged – (a) to increase awareness of the brand in newer markets, (b) to increase the consideration of the brand amongst the prospects in the relatively established markets, and (c) to differentiate the brand in an increasingly crowded market.

The Company used a combination of high decibel media (comprising TV, Print, Digital, Social & on-ground activations) campaigns, engaging creative approach and impactful associations to achieve these objectives. Most of the Company's marketing investments were focused in two quarters: the festive quarter of Aug, Sep and Oct 2021 - in order to break-out of the post COVID wave-3 slump and to leverage the resurgent consumer sentiment, and the last quarter of FY'22 where your Company became the first EV2W brand to foray into the Indian Premier League by being the Principal/Title Partner to the newly formed IPL cricket team "Gujarat Titans". This association is expected to make significant impact in terms of brand awareness and business growth in the coming years.

The Company's brand message focused on appealing to the wide base of ICE scooter intenders and demonstrating the major difference that Ather scooters can create in their lives when compared to their existing scooters, thereby making the brand more relevant to them and increasing the consideration amongst these audiences.

The Company also tied up with over 120 national and regional influencers in the field of automobiles, technology, and lifestyle. These influencers, with a combined reach of over 8 million+ followers, created positive brand and product imagery through curated content that helped improve awareness and consideration for the Ather brand and its products.

As a result, the Company was able to increase the number of monthly order run-rate from 1800 per month in Q4 of FY21 to 6000 per month in Q4 of FY22.

Outlook

The outlook for the EV industry has become stronger and bullish through FY22. The tailwinds of increasing consumer demand and continued policy support from Central and State Governments have provided a strong impetus to the industry. The penetration of EV scooters in the overall scooter industry reached 11% in Q4 FY22 with March 2022 touching 12.5% penetration. This is faster than any of the industry predictions. However, the outlook on the supply side continues to be challenging with several unpredictable factors. Shortage of battery cells and chips are two of the major factors that continue to be a concern for the near future.

Recently, some incidents of EV 2W from other brands having battery and/or other product design and quality related issues were reported, leading to recall of products in some cases by the OEMs.

Your Company has been able to consistently build the reputation of being a brand that has reliable and well-built products, a wide & capable network, strong brand awareness and a customer-centric approach. This is expected to hold the Company in good stead in FY23 as it enters a very high growth phase. Last quarter of FY22 and the month of April 2022 give early signs of the positive momentum for the Company. With a healthy and stable cost structure and the above strengths of the brand, your Company is well poised to achieve breakout growth in FY23.

Government Policies

The Central Government continues to show strong intent to catalyze the shift towards EV by making the policies even more favorable for EVs. This gets more support from the State Governments that are joining the EV bandwagon by announcing State-specific EV policies.

In FY22, the Central Government increased the FAME II incentive on EVs by a whopping 50% and also increased the battery capacity cap from 3kWh to 4 kWh to be eligible to claim the incentive, thereby making the prices of EV 2Ws even more competitive as compared to the ICE scooters. Other policies like the PLI schemes linked to battery manufacturing show the continued support for EV mobility.

As of the end of FY22, 9 States have announced State-specific EV policy that incentivizes the purchase of EV over and above the Central Government's FAME II policy. The policies by several other States are expected to be announced in FY23. Many of these State policies focus on not just incentivizing the end consumer but also on providing attractive incentives for OEMs to set up manufacturing facilities. These initiatives have acted as a catalyst to the development of the sector and will address the apprehensions of the manufacturers, sellers, as well as the customers.

Awards and recognitions

During the year, your Company received many awards and recognitions from different bodies:

1. "Best Two-Wheeler manufacturer of the Year - by Carandbike.
2. "Ather 450X Crowned EV Two-Wheeler of The Year" by Carandbike.
3. "Best Electric Scooter" by Motor Vikatan .

Changes in Share Capital

During the year, the Company raised further capital as follows:

- 30,658 (Thirty Thousand Six Hundred and Fifty-Eight) Unsecured Compulsorily Convertible Debentures of INR 100/- each (Nominal value INR 30,65,800) at a premium of INR 48,826 per CCD aggregating to INR 149,69,07,508 on a private placement basis, to Hero MotoCorp Limited.
- 5,025 Equity Shares of INR 1/- each (Nominal value INR 5,025) at par aggregating to INR 5,025 on rights basis to Hero MotoCorp Limited (998 Equity Shares) and Sachin Bansal (4,027 Equity Shares).

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

Changes in Directors and Key Managerial Personnel

· Ms. Reeta Nathwani who was appointed as Additional Director by the Board at its meeting dated 23rd November 2020 was appointed as Director at the Annual General Meeting held on 15th July 2021.

· There was no change in the Key Managerial Personnel of your Company during the year.

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 23rd April 2021, 10th June 2021, 15th July 2021, 29th July 2021, 22nd November 2021, 24th January 2022, 27th January 2022, 7th February 2022, 21st February 2022 and 30th March 2022. The interval between any two consecutive Board Meetings did not exceed 120 days. The attendance of the Directors at the Board meetings is mentioned below:

Sl. No.	Name of the Director	DIN	No. of Meetings attended	Date of appointment	Date of cessation
1	Tarun Sanjay Mehta	06392463	09	21-10-2013	--
2	Swapnil Babanlal Jain	06682759	09	21-10-2013	--
3	Niranjan Kumar Gupta	07806792	09	03-11-2020	--
4	Reeta Nathwani	08959036	08	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.

Whilst the requirement of a vigil mechanism under Section 177(10) of the Companies Act, 2013 is not applicable to the Company, yet 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)

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

Particulars	Details
Options granted	9515
Options Vested	2395
Options Exercised	NA
Total number of shares arising as a result of exercise of option	NA

Options lapsed / cancelled	1553
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	110
- 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 Company does not have any independent directors and hence disclosure requirement under 134(3)(d) of the Companies Act, 2013 is not applicable.

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 attention is drawn to Note 36 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 during the year:

Number of complaints received: 2

Number of complaints disposed: 2

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.

Particulars of Employees

Information as 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 instituted adequate internal financial controls with reference to financial statements. During the year, the 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, in terms of section 138 of the Companies Act, 2013, the Company had appointed M/s. JCSS & Chartered Accountants as Internal Auditors of the Company for the financial year 2022-23.

Material Changes Affecting the Financial Position of the Company

No material changes and commitments affecting the financial position of the Company have 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

Pursuant to the provisions of section 139 of the Companies Act, 2013, Deloitte Haskins & Sells, Chartered Accountants (Firm Registration 008072S) were appointed as Statutory Auditors of the Company at the AGM of the Company held on 15th July 2021 to hold office from the conclusion of 8th annual general meeting till the conclusion of 13th annual general meeting, covering one term of five consecutive years.

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 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

Tarun Sanjay Mehta Swapnil Babanlal Jain

Director Director

DIN: 06392463 DIN: 06682759

Place: Ahmedabad Place: Bangalore

Date: May 02, 2022 Date: May 02, 2022

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 2021-22.

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

Your Directors draw attention of the members to Note number 36 to the financial statements which sets out related party disclosures.

For and on behalf of the Board of Directors of

Ather Energy Private Limited

Tarun Sanjay Mehta Swapnil Babanlal Jain

Director Director

DIN: 06392463 DIN: 06682759

Place: Ahmedabad Place: Bangalore

Date: May 02, 2022 Date: May 02, 2022

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	Optimisation of logistics route to reduce fuel consumption by 28% and usage of bigger trucks to reduce fuel consumption for outbound logistics.
ii. Steps taken by the company for utilizing alternate sources of energy	Nil.
iii. The capital investment on energy conservation equipment.	Nil

(B) Technology Absorption, Adaption and Innovation.

i. the efforts made towards technology absorption	Development of a higher energy battery platform. Development of a motor controller.
ii. The benefits derived like product improvement, cost reduction, product development or import substitution.	A new long-range scooter is developed. Import substitution and cost reduction in Motor controller.
in case of imported technology (imported during the last three years reckoned from the beginning of the FY)	
- Technology imported	
iii. - Year of import.	Nil.
- Has technology been fully absorbed?	
- If not fully absorbed, areas where this has not taken place, reasons there for and future plans of action	
iv. the expenditure incurred on Research & development	Nil.

(C) Foreign exchange earnings and outgo

Amount in INR

Particulars	FY2021-22	FY2020-21
Foreign Exchange inflows	4,26,921	4,29,873
Foreign Exchange outgo	91,09,36,180	35,13,60,281

ANNEXURE-III

Form No. MGT-9

Extract of Annual Return

as on the financial year ended on March 31, 2022.

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

I. Registrations 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	No. of Shares held at the beginning of the year [As on 01-04-2021]		No. of Shares held at the end of the year [As on 31-March-2022]		% Change during the year		% of Total Shares	
	Demat	Physical	Demat	Physical	Demat	Physical	Demat	Physical
A. Promoter 's								
(1) Indian								
a) Individual/ HUF	--		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%	--	--
(2) Foreign								
1.NRIs-Individuals	--		--		--	--	--	--
2.Other Individuals	--		--		--	--	--	--

3.Bodies Corp	--	--	--	--	--	--	--	---
4.Banks/FI	--	--	--	--	--	--	--	---
5.Any other	--	--	--	--	--	--	--	---
Sub-Total (A) (2)	--	--	--	--	--	--	--	---
Total Shareholding	--	89600	89600	81.95%	--	--	--	---
Of promoter's (A)=A(1)+A(2)								
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) FII's	--	--	--	--	--	--	--	---
h) Foreign Venture Capital Funds	--	--	--	--	--	--	--	---
i) Others (specify)	--	--	--	--	--	--	--	---
Sub-total (B)(1):-	--	--	--	--	--	--	--	---

2. Non-Institutions								
a) Bodies Corp.								
i) Indian		5260	5260	4.82	--	6358	6358	5.56

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	--	18302	18302	16.00	---
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	---	100	100	0.09	---	89600	89600	78.35	---
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	---	114360	114360	100	---
Total Public Shareholding (B)=(B)(1)+ (B)(2)	---	19735	19735	18.04	---	114360	114360	100	---
C. Shares held by Custodian for GDRs & ADRs	---	---	---	---	---	---	---	---	---
Grand Total (A+B+C)	--	109335	109335	100	---	114360	114360	100	---

Note: The Company has re-classified the shareholdings of promoters to the Founders. Accordingly, the founder's shareholding is mentioned in the above table sl. No. ii above during FY22. The above shareholding mentioned on fully-paid-up equity shares only.

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
	% of			

No. of Shares	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	44800	40.98	100.00	--	-- -- --
	Sanjay					
2	Swapnil B Jain	44800	40.98	100.00	--	-- -- --

Note: The Company has re-classified the shareholdings of promoters to the Founders. Therefore, promoters shareholding is mentioned for FY22 is nil.

iii) Change in the Promoter's Shareholding:

The Company has re-classified the shareholdings of promoters to the Founders. Therefore, promoter's shareholding is mentioned for FY22 is nil.

(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 7.36
	Increase during the year	--	--	-- --
	Decrease during the year	--	--	-- --
	At the end of the year	8,420	7.71	8,420 7.36
2	IITM Incubation Cell			
	At the Beginning of the Year	5260	4.82	5260 4.60
	Increase during the year	--	--	-- --
	Decrease during the year	--	--	-- --

	At the end of the year	5260	4.82	5260	4.60
3	V. Srinivasan				
	At the Beginning of the Year	3530	3.23	3530	3.09
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	3530	3.23	3530	3.09
4	Asha Krishnakumar				
	At the Beginning of the Year	1320	1.21	1320	1.15
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	1320	1.21	1320	1.15
5	Achal Kothari				
	At the Beginning of the Year	660	0.60	660	0.58
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	660	0.60	660	0.58

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	0.19
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	220	0.20	220	0.19
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	--	--	998	0.87
	Decrease during the year	--	--	--	--
	At the end of the year	100	0.09	1098	0.96
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	--	--	4027	3.52
Decrease during the year	--	--	--	--
At the end of the year	100	0.09	100	3.61

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

Note. The % computed only on the basis paid-up equity shares. The decrease is due to fresh issue of equity shares to other

Shareholders.

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	1717.00	-	-	1717.00
Interest due but not paid	-	-	-	-
Interest accrued but not due	13.43	-	-	13.43
Total	1730.43	-	-	1730.43
Change in Indebtedness during the FY				
Addition	2000.00	-	-	2000.00
Reduction	732.00	-	-	732.00
Change in short term loans	-	-	-	-
Net Change	1268.00	-	-	1268.00
Indebtedness at the end of the FY				
Principal Amount	2985.00	-	-	2985.00
Interest due but not paid	-	-	-	-
Interest accrued but not due	14.02	-	-	14.02
Total	2999.02	-	-	2999.02

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

SI #	Particulars of Remuneration	Name of Director s	
Tarun Mehta	Swapnil Jain		
1	Gross salary		
(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	43,14,687	45,09,696	
(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	3,28,872	3,72,504	
(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	--	--	
2	Stock Option	2,607	2,607
3	Sweat Equity	--	--
4	Commission - as % of profit	--	--
5	Others, please specify (including retirals)	2,40,000	21,600
	Total	48,83,559	49,03,800

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	2,26,43,735	25,53,709	
(b) Value of perquisites u/s 17(2) Income Tax Act, 1961	1,04,316	14,858	

	(c) Profits in lieu of salary under section 17(3) Income Tax Act, 1961	--	--
2	Stock Option	100	10
3	Sweat Equity	--	--
4	Commission - as % of profit	--	--
5	Others, please specify (including retiral)	8,54,316	1,25,472
	Total	2,36,02,367	26,94,039

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:

The Company had received a notice from the office of Legal Metrology (Weights and Measures) Department, Muzaffarnagar and Noida alleging use of non-standard unit of 7-inches in the News Paper Publication dated 11th July 2021 as per the provisions of Legal Metrology Act, 2009 and Rules thereunder. The same was compounded in accordance with the relevant provisions of Legal Metrology Act, 2009 and the matter had been closed.

For and on behalf of the Board of Directors of

Ather Energy Private Limited

Tarun Sanjay Mehta

Swapnil Babanlal Jain

Director

Director

DIN: 06392463

DIN: 06682759

Place: Ahmedabad

Place: Bangalore

Date: May 02, 2022

Date: May 02, 2022

Textual information (2)

Description of state of companies affair

During the year, your Company sold (retail) 23,408 units of Ather electric scooters as compared to 5,523 units sold in FY'21. The top-end Ather 450X model constituted ~81% of the total units sold and the remaining ~19% of sales were from the Ather 450 Plus model suggesting good traction amongst the premium scooter buyers. This growth in volumes over FY21 was achieved despite severe constraints regarding supply of some critical components which constrained the Company to be able to service only 50% of the orders received during the year.

Textual information (3)

Disclosures in director's 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.

Textual information (4)

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

Form No.AOC-2

[Pursuant to clause (h) of sub-section (3) of Section 134 of the 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 2021-22.

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

Your Directors draw attention of the members to Note number 36 to the financial statements which sets out related party disclosures.

Textual information (5)

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

Form No. MGT-9

Extract of Annual Return

as on the financial year ended on March 31, 2022.

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

I. Registrations 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

Textual information (6)

Details of change in promoters shareholding [Text Block]

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

i) Category-wise shareholding

Category Shareholders	No. of Shares held at the beginning of the year [As on 01-04-2021]		No. of Shares held at the end of the year [As on 31-March-2022]		% Change during the year				
	Demat	Physical	Total	Total Shares	% of Total Shares	Demat	Physical	Total	% of Total Shares
A. Promoter 's									
(1) Indian									
a) Individual/ HUF	--	--	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%	--	--	--	--
(2) Foreign									
1.NRIs- Individuals	--	--	--	--	--	--	--	--	--
2.Other Individuals	--	--	--	--	--	--	--	--	--
3.Bodies Corp	--	--	--	--	--	--	--	--	--
4.Banks/FI	--	--	--	--	--	--	--	--	--

5.Any other	--	--	--	--	--	--	--	---
Sub-Total (A) (2)	--	--	--	--	--	--	--	---
Total Shareholding	--	89600	89600	81.95%	--	--	--	---
Of promoter's (A)=A(1)+A(2)								
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)	--	--	--	--	--	--	--	---
Sub-total (B)(1):-	--	--	--	--	--	--	--	---

2. Non-Institutions								
a) Bodies Corp.								
i) Indian		5260	5260	4.82	--	6358	6358	5.56
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	--	18302	18302	16.00	---
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	---	100	100	0.09	---	89600	89600	78.35	---
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	---	114360	114360	100	---
Total Public Shareholding (B)=(B)(1)+ (B)(2)	---	19735	19735	18.04	---	114360	114360	100	---
C. Shares held by Custodian for GDRs & ADRs	---	---	---	---	---	---	---	---	---
Grand Total (A+B+C)	--	109335	109335	100	---	114360	114360	100	---

Note: The Company has re-classified the shareholdings of promoters to the Founders. Accordingly, the founder's shareholding is mentioned in the above table sl. No. ii above during FY22. The above shareholding mentioned on fully-paid-up equity shares only.

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
	% 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	44800	40.98	100.00	--	-- --
	Sanjay					
2	Swapnil B Jain	44800	40.98	100.00	--	-- --

Note: The Company has re-classified the shareholdings of promoters to the Founders. Therefore, promoters shareholding is mentioned for FY22 is nil.

iii) Change in the Promoter's Shareholding:

The Company has re-classified the shareholdings of promoters to the Founders. Therefore, promoter's shareholding is mentioned for FY22 is nil.

(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 7.36
	Increase during the year	--	--	-- --
	Decrease during the year	--	--	-- --
	At the end of the year	8,420	7.71	8,420 7.36
2	IITM Incubation Cell			
	At the Beginning of the Year	5260	4.82	5260 4.60
	Increase during the year	--	--	-- --
	Decrease during the year	--	--	-- --
	At the end of the year	5260	4.82	5260 4.60
3	V. Srinivasan			

	At the Beginning of the Year	3530	3.23	3530	3.09
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	3530	3.23	3530	3.09
4	Asha Krishnakumar				
	At the Beginning of the Year	1320	1.21	1320	1.15
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	1320	1.21	1320	1.15
5	Achal Kothari				
	At the Beginning of the Year	660	0.60	660	0.58
	Increase during the year	--	--	--	--
	Decrease during the year	--	--	--	--
	At the end of the year	660	0.60	660	0.58

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
	Increase during the year	--	--

	Decrease during the year	--	--	--	--
	At the end of the year	220	0.20	220	0.19
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	--	--	998	0.87
	Decrease during the year	--	--	--	--
	At the end of the year	100	0.09	1098	0.96
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	--	--	4027	3.52

Decrease during the year	--	--	--	--
At the end of the year	100	0.09	100	3.61

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 39.17
	Increase during the year	--	--	-- --
	Decrease during the year	--	--	-- --
	At the end of the year	44800	40.98	44800 39.17
2	Swapnil Babanlal Jain			
	At the Beginning of the Year	44800	40.98	44800 39.17
	Increase during the year	--	--	-- --
	Decrease during the year	--	--	-- --
	At the end of the year	44800	40.98	44800 39.17

Note. The % computed only on the basis paid-up equity shares. The decrease is due to fresh issue of equity shares to other

Shareholders.

Textual information (7)

Details of shareholding pattern of directors and key managerial personnel [Text Block]

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	1717.00	-	-	1717.00
Interest due but not paid	-	-	-	-
Interest accrued but not due	13.43	-	-	13.43
Total	1730.43	-	-	1730.43
Change in Indebtedness during the FY				
Addition	2000.00	-	-	2000.00
Reduction	732.00	-	-	732.00
Change in short term loans	-	-	-	-
Net Change	1268.00	-	-	1268.00
Indebtedness at the end of the FY				
Principal Amount	2985.00	-	-	2985.00
Interest due but not paid	-	-	-	-
Interest accrued but not due	14.02	-	-	14.02

Total	2999.02	-	-	2999.02
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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 section 17(1) of the Income-tax Act, 1961	43,14,687	45,09,696	
(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	3,28,872	3,72,504	
(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	--	--	
2	Stock Option	2,607	2,607
3	Sweat Equity	--	--
4	Commission - as % of profit	--	--
5	Others, please specify (including retirals)	2,40,000	21,600
	Total	48,83,559	49,03,800

C. Remuneration to Key managerial Personnel

Sl #	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	2,26,43,735	25,53,709	
(b) Value of perquisites u/s 17(2) Income Tax Act, 1961	1,04,316	14,858	
(c) Profits in lieu of salary under section 17(3) Income Tax Act, 1961	--	--	
2	Stock Option	100	10
3	Sweat Equity	--	--
4	Commission - as % of profit	--	--
5	Others, please specify (including retirals)	8,54,316	1,25,472
	Total	2,36,02,367	26,94,039

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:

The Company had received a notice from the office of Legal Metrology (Weights and Measures) Department, Muzaffarnagar and Noida alleging use of non-standard unit of 7-inches in the News Paper Publication dated 11th July 2021 as per the provisions of Legal Metrology Act, 2009 and Rules thereunder. The same was compounded in accordance with the relevant provisions of Legal Metrology Act, 2009 and the matter had been closed.

For and on behalf of the Board of Directors of

Ather Energy Private Limited

Tarun Sanjay Mehta

Swapnil Babanlal Jain

Director

Director

DIN: 06392463

DIN: 06682759

Place: Ahmedabad

Place: Bangalore

Date: May 02, 2022

Date: May 02, 2022

Textual information (8)

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

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.

Textual information (9)

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

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.

Textual information (10)

Disclosure of financial summary or highlights [Text Block]

State of Company's Affairs

During the year, your Company sold (retail) 23,408 units of Ather electric scooters as compared to 5,523 units sold in FY'21. The top-end Ather 450X model constituted ~81% of the total units sold and the remaining ~19% of sales were from the Ather 450 Plus model suggesting good traction amongst the premium scooter buyers. This growth in volumes over FY21 was achieved despite severe constraints regarding supply of some critical components which constrained the Company to be able to service only 50% of the orders received during the year.

Textual information (11)

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

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.

Textual information (12)

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

The Company has instituted adequate internal financial controls with reference to financial statements. During the year, the 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, in terms of section 138 of the Companies Act, 2013, the Company had appointed M/s. JCSS & Chartered Accountants as Internal Auditors of the Company for the financial year 2022-23.

Textual information (13)

Disclosure of contents of corporate social responsibility policy [Text Block]

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.

Textual information (14)

Disclosure of equity shares with differential rights [Text Block]

During the year, the Company raised further capital as follows:

- 30,658 (Thirty Thousand Six Hundred and Fifty-Eight) Unsecured Compulsorily Convertible Debentures of INR 100/- each (Nominal value INR 30,65,800) at a premium of INR 48,826 per CCD aggregating to INR 149,69,07,508 on a private placement basis, to Hero MotoCorp Limited.
- 5,025 Equity Shares of INR 1/- each (Nominal value INR 5,025) at par aggregating to INR 5,025 on rights basis to Hero MotoCorp Limited (998 Equity Shares) and Sachin Bansal (4,027 Equity Shares).

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

Textual information (15)

Disclosures relating to employee stock option scheme explanatory [Text Block]

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

Particulars	Details
Options granted	9515
Options Vested	2395
Options Exercised	NA
Total number of shares arising as a result of exercise of option	NA
Options lapsed / cancelled	1553
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	110
- 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

[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]	Column 1	Column 2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	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	02/05/2022	02/05/2022

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

	01/04/2021 to 31/03/2022
Name of company secretary	RAJ KIRAN BS
Permanent account number of company secretary	APJPR1741R
Date of signing of financial statements by company secretary	02/05/2022
Name of chief financial officer	Deepak Jain
Permanent account number of chief financial officer	ACRPJ7508D
Date of signing of financial statements by chief financial officer	02/05/2022

[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]
	01/04/2021 to 31/03/2022
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Yes
Disclosure relating to quantitative details of fixed assets	Textual information (16) [See below]
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (17) [See below]
Disclosure relating to title deeds of immovable properties	Textual information (18) [See below]
Disclosure in auditors report relating to inventories	Textual information (19) [See below]
Disclosure in auditors report relating to loans	Textual information (20) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act	Na
Disclosure relating to terms and conditions of loans granted	NA
Disclosure regarding receipt of loans granted	NA
Disclosure regarding terms of recovery of loans granted	Na
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (21) [See below]
Disclosure in auditors report relating to deposits accepted	The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause (v) of the Order is not applicable
Disclosure in auditors report relating to maintenance of cost records	Yes
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (22) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (23) [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	To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
Disclosure in auditors report relating to managerial remuneration	As per notes
Disclosure in auditors report relating to Nidhi Company	The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (24) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (25) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (26) [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. Hence, reporting under clause (xvi)(a), (b) and (c) 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]	Column 1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Deloitte Haskins & Sells LLP
Name of auditor signing report	SHREEDHAR MANOHAR GHANEKAR
Firms registration number of audit firm	008072S
Membership number of auditor	210840
Address of auditors	19th Floor, 46 - Prestige Trade Tower, Palace Road, High Grounds, Bengaluru, Karnataka – 560001
Permanent account number of auditor or auditor's firm	AGIPG6324M
SRN of form ADT-1	T33123795
Date of signing audit report by auditors	02/05/2022
Date of signing of balance sheet by auditors	02/05/2022

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

	01/04/2021 to 31/03/2022
Disclosure in auditor's report explanatory [TextBlock]	Textual information (27) [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
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	NA

Textual information (16)

Disclosure relating to quantitative details of fixed assets

(i)(a) (A) The Company has maintained proper records showing full particulars with respect to most of its property, plant and equipment, capital work-in-progress and relevant details of right of use assets and is in the process of updating quantitative and situation details with respect to certain property, plant and equipment in the records maintained by the Company. (B) The Company has maintained proper records showing full particulars of intangible assets.

Textual information (17)

Disclosure relating to physical verification and material discrepancies of fixed assets

Some of the Property, Plant and Equipment and Capital work-in-progress were physically verified during the year by the Management in accordance with a program of verification, which in our opinion provides for physical verification of all the Property, Plant and Equipment and capital work-in-progress at reasonable intervals having regard to the size of the Company and the nature of its activities. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

Textual information (18)

Disclosure relating to title deeds of immovable properties

The Company do not have any immovable properties of freehold land. In respect of immovable properties of land and buildings that have been taken on lease and disclosed as right of use assets in the financial statements, the lease agreements are in the name of the Company, where the Company is the lessee in the agreement.

Textual information (19)

Disclosure in auditors report relating to inventories

The inventories except for goods-in-transit and stocks held with third parties, were physically verified during the year by the Management at reasonable intervals. In our opinion and based on information and explanations given to us, the coverage and procedure of such verification by the Management is appropriate having regard to the size of the Company and the nature of its operations. For stocks held with third parties at the year-end, written confirmations have been obtained and in respect of goods in transit, the goods have been significantly received subsequent to the year end. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories/alternate procedures performed as applicable, when compared with the books of account.

Textual information (20)

Disclosure in auditors report relating to loans

The Company has been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, during the year, from banks on the basis of security of current assets. In our opinion and according to the information and explanations given to us, the quarterly returns in the nature of unaudited financial information filed by the Company with such banks are in agreement with the unaudited books of account of the Company of the respective quarters.

Textual information (21)

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

The Company has not made any investments in, provided any guarantee or security, and granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year, and hence reporting under clause (iii) of the Order is not applicable.

Textual information (22)

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

Details of statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2022 on account of disputes are given below:

Statute	Nature of Due	Forum where dispute is pending	Period to which the amount relates	Gross Amount (Rs in mio)	Net Amount (Rs in mio)
The Customs Act, 1962	Duty of custom	Commissioner of Customs (Appeals)	FY 2017-18 to FY 2018-19	2.08	2.08
Income Tax Act, 1961	Income Tax	Assistant Commissioner of Income Tax (Appeals)	FY 2016-17	0.12*	0.12*

Textual information (23)

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

The Company has not raised moneys by way of initial public offer/ further public offer (including debt instruments) during the year and hence, reporting under clause (x)(a) of the Order is not applicable.

Textual information (24)

Disclosure in auditors report relating to transactions with related parties

In our opinion, the Company is in compliance with section 188 of the Companies Act for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards. The Company is a private company and hence the provisions of section 177 of the Companies Act, 2013 are not applicable to the Company.

Textual information (25)

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

The Company has made private placement of compulsorily convertible debentures (CCD) during the year. For such allotment of CCD, the Company has complied with the requirements of Section 42 and 62 of the Companies Act, 2013, and the funds raised have been, prima facie, applied by the Company during the year for the purposes for which the funds were raised

Textual information (26)

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

In our opinion, during the year, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

Textual information (27)

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

Opinion

We have audited the accompanying financial statements of Ather Energy Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

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 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its loss, total comprehensive loss, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibility 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Emphasis of Matter

We draw attention to Note 1.2 to the financial statements with regard to the basis of preparation of the financial statements. As mentioned therein, the Company has incurred a net loss of Rs. 3,441 Million during the year ended March 31, 2022 and, as of that date, has accumulated loss of Rs. 9,629 Million. Further, the Company's current liabilities exceeded its current assets by Rs. 1,017 Million. However, the financial statements of the Company have been prepared on a going concern basis for the reasons stated in the said Note.

Our opinion is not modified in respect of this matter.

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 Board's report including Annexures to Board's 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 during the course of our audit or otherwise appears to be materially misstated.

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

Management's Responsibility 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, cash flows and changes in equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

1. As required by Section 143(3) of the Act, based on our audit we report that:

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

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

c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Cash Flows and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act.

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

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) In our opinion and to the best of our information and according to the explanations given to us, the Company being a private company, section 197 of the Act related to the managerial remuneration is not applicable.

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

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements;

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

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

iv. (a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the note 46 to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management has represented, that, to the best of its knowledge and belief, as disclosed in the note 46 to the financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures that has been considered reasonable and appropriate in the circumstances, nothing has come to our notice that causes us to believe that the representation given by the Management under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company has not declared or paid any dividend during the year and has not proposed final dividend for the year.

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

For DELOITTE HASKINS & SELLS

Chartered Accountants

Firm Registration No. 008072S

Shreedhar Ghanekar

Partner

Membership No. 210840

UDIN:

Place: Bengaluru

Date : May02, 2022

SMG/RK/2022

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

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

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

We have audited the internal financial controls over financial reporting of Ather Energy Private Limited ("the Company") as of March 31, 2022 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 Board of Directors 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 respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (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

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the criteria for internal financial control over financial reporting established by Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For DELOITTE HASKINS & SELLS

Chartered Accountants

Firm Registration No. 008072S

Shreedhar Ghanekar

Partner

Membership No. 210840

UDIN:

Place: Bengaluru

Date: May 02, 2022

SMG/RK/2022

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT

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

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

- (i)(a) (A) The Company has maintained proper records showing full particulars with respect to most of its property, plant and equipment, capital work-in-progress and relevant details of right of use assets and is in the process of updating quantitative and situation details with respect to certain property, plant and equipment in the records maintained by the Company.
- (B) The Company has maintained proper records showing full particulars of intangible assets.
- (i)(b) Some of the Property, Plant and Equipment and Capital work-in-progress were physically verified during the year by the Management in accordance with a program of verification, which in our opinion provides for physical verification of all the Property, Plant and Equipment and capital work-in-progress at reasonable intervals having regard to the size of the Company and the nature of its activities. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- (i)(c) The Company do not have any immovable properties of freehold land. In respect of immovable properties of land and buildings that have been taken on lease and disclosed as right of use assets in the financial statements, the lease agreements are in the name of the Company, where the Company is the lessee in the agreement.
- (i)(d) The Company has not revalued any of its property, plant and equipment (including Right of Use assets) and intangible assets during the year.
- (i)(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2022 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- (ii)(a) The inventories except for goods-in-transit and stocks held with third parties, were physically verified during the year by the Management at reasonable intervals. In our opinion and based on information and explanations given to us, the coverage and procedure of such verification by the Management is appropriate having regard to the size of the Company and the nature of its operations. For stocks held with third parties at the year-end, written confirmations have been obtained and in respect of goods in transit, the goods have been significantly received subsequent to the year end. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories/alternate procedures performed as applicable, when compared with the books of account .
- (ii)(b) The Company has been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, during the year, from banks on the basis of security of current assets. In our opinion and according to the information and explanations given to us, the quarterly returns in the nature of unaudited financial information filed by the Company with such banks are in agreement with the unaudited books of account of the Company of the respective quarters.
- (iii) The Company has not made any investments in, provided any guarantee or security, and granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year, and hence reporting under clause (iii) of the Order is not applicable.

- (iv) The Company has not granted any loans, made investments or provided guarantees or securities and hence reporting under clause (iv) of the Order is not applicable.
- (v) The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause (v) of the Order is not applicable.
- (vi) Having regard to the nature of the Company's business/ activities, reporting under clause (vi) of the Order is not applicable.

In respect of statutory dues:

- (vii)(a) Undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income-tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, cess and other material statutory dues applicable to the Company have generally been regularly deposited by it with the appropriate authorities during the year.

There were no undisputed amounts payable in respect of Goods and Services tax, Provident Fund, Employees' State Insurance, Income-tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, cess and other material statutory dues in arrears as at March 31, 2022 for a period of more than six months from the date they became payable.

Details of statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2022 on account of disputes are given below:

	Statute	Nature of Due	Forum where dispute is pending	Period to which the amount relates	Gross Amount (Rs in mio)	Net Amount (Rs in mio)
(vii)(b)	The Customs Act, 1962	Duty of custom	Commissioner of Customs (Appeals)	FY 2017-18 to FY 2018-19	2.08	2.08
	Income Tax Act, 1961	Income Tax	Assistant Commissioner of Income Tax (Appeals)	FY 2016-17	0.12*	0.12*

* represents penalty

- (viii) According to the information and explanations provided to us, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

- (ix)(a) Loans amounting to Rs. 687 Million outstanding as at March 31, 2022 are repayable on demand and terms and conditions for payment of interest thereon have not been stipulated. According to the information and explanations given to us, such loans and interest thereon have not been demanded for repayment during the financial year. Considering the above, in our opinion, the Company has not defaulted in the repayment of loans or other borrowings, or in the payment of interest thereon to any lender during the year.
- (ix)(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (ix)(c) To the best of our knowledge and belief, in our opinion, term loans availed by the Company were applied by the Company during the year for the purposes for which the loans were obtained.

On an overall examination of the financial statements of the Company, funds raised on short-term basis have,

- (ix)(d) prima facie, not been used during the year for long-term purposes by the Company.
- (ix)(e) The Company did not have any subsidiary or associate or joint venture during the year and hence, reporting under clause (ix)(e) of the Order is not applicable.
- (ix)(f) The Company has not raised any loans during the year on pledge of securities and hence reporting on clause (ix)(f) of the Order is not applicable.
- (x)(a) The Company has not raised moneys by way of initial public offer/ further public offer (including debt instruments) during the year and hence, reporting under clause (x)(a) of the Order is not applicable.
- (x)(b) The Company has made private placement of compulsorily convertible debentures (CCD) during the year . For such allotment of CCD, the Company has complied with the requirements of Section 42 and 62 of the Companies Act, 2013, and the funds raised have been, prima facie, applied by the Company during the year for the purposes for which the funds were raised
- (xi)(a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (xi)(b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- (xi)(c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year.
- (xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- (xiii) In our opinion, the Company is in compliance with section 188 of the Companies Act for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards. The Company is a private company and hence the provisions of section 177 of the Companies Act, 2013 are not applicable to the Company.
- (xiv)(a) In our opinion and based on our examination, the Company is not required to have an internal audit system as per provisions of the Companies Act 2013.
- (xiv)(b) The Company did not have an internal audit system for the period under audit.
- (xv) In our opinion, during the year, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi)(a), (b) and (c) of the Order is not applicable.
- (xvi)(d) The Group does not have any Core Investment Company (CIC) as part of the Group as per the definition of Group contained in the Core Investment Companies (Reserve Bank) Directions, 2016 and hence the reporting under clause (xvi)(d) of the Order is not applicable.
- (xvii) The Company has incurred cash losses amounting to Rs. 2,353 Million during the financial year covered by our audit and Rs. 1,733 Million in the immediately preceding financial year.

(xviii) There has been resignation of the statutory auditors of the Company during the year and we have taken into consideration the issues, objections or concerns raised by the outgoing auditors.

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

(xx) The Company was not having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during the immediately preceding financial year and hence, provisions of Section 135 of the Act are not applicable to the Company during the year. Accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.

For DELOITTE HASKINS & SELLS

Chartered Accountants

Firm Registration No. 008072S

Shreedhar Ghanekar

Partner

Membership No. 210840

UDIN:

Place: Bengaluru

Date : May 02, 2022

SMG/RK/2022

[700700] Disclosures - Secretarial audit report

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

	01/04/2021 to 31/03/2022
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No
Secretarial qualifications or observations or other remarks in secretarial audit report	NA

[110000] Balance sheet

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	931	800	736
Capital work-in-progress	4	1	
Other intangible assets	2,415	2,267	1,295
Intangible assets under development	923	471	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	77	516	
Total non-current financial assets	77	516	
Other non-current assets	910	773	
Total non-current assets	5,260	4,828	
Current assets [Abstract]			
Inventories	607	567	
Current financial assets [Abstract]			
Current investments	373	924	
Trade receivables, current	10	0	
Cash and cash equivalents	574	53	
Bank balance other than cash and cash equivalents	313	500	
Loans, current	0	0	
Other current financial assets	13	65	
Total current financial assets	1,283	1,542	
Current tax assets	9	2	
Other current assets	1,027	474	
Total current assets	2,926	2,585	
Total assets	8,186	7,413	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	3,861,302	3,856,277	3,856,277
Other equity	2,242	3,758	
Total equity attributable to owners of parent	2,245,861,302	3,761,856,277	
Total equity	2,245,861,302	3,761,856,277	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	1,685	1,483	
Other non-current financial liabilities	19	6	
Total non-current financial liabilities	1,704	1,489	
Provisions, non-current	290	124	
Other non-current liabilities	3	0	
Total non-current liabilities	1,997	1,613	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,965	706	
Trade payables, current	1,216	676	
Other current financial liabilities	533	444	
Total current financial liabilities	3,714	1,826	
Other current liabilities	124,138,698	168,143,723	
Provisions, current	105	44	
Total current liabilities	3,943,138,698	2,038,143,723	
Total liabilities	5,940,138,698	3,651,143,723	
Total equity and liabilities	8,186	7,413	

[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 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -7.15	[INR/shares] -5.59
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -7.15	[INR/shares] -5.59
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -7.15	[INR/shares] -5.59
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -7.15	[INR/shares] -5.59

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	4,085	798
Other income	54	85
Total income	4,139	883
Expenses [Abstract]		
Cost of materials consumed	3,773	1,022
Changes in inventories of finished goods, work-in-progress and stock-in-trade	143	-105
Employee benefit expense	1,148	657
Finance costs	398	276
Depreciation, depletion and amortisation expense	484	351
Other expenses	1,634	1,015
Total expenses	7,580	3,216
Profit before exceptional items and tax	-3,441	-2,333
Total profit before tax	-3,441	-2,333
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-3,441	-2,333
Total profit (loss) for period	-3,441	-2,333
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on revaluation	-5	9
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-5	9
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	-5	9
Other comprehensive income attributable to net of tax [Abstract]		
Other Comprehensive income, attributable to owners of parent	-5	9
Other Comprehensive income, attributable to non-controlling interests	0	0
Total comprehensive income	-3,446	-2,324
Comprehensive income attributable to net of tax [Abstract]		
Comprehensive income, attributable to owners of parent	-3,446	-2,324
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	-5	9
Other comprehensive income attributable to [Abstract]		
Other Comprehensive income, attributable to owners of parent	-5	9
Other Comprehensive income, attributable to non-controlling interests	0	0
Total comprehensive income	-3,446	-2,324
Comprehensive income attributable to [Abstract]		
Comprehensive income, attributable to owners of parent	-3,446	-2,324
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

[400200] Statement of changes in equity

Statement of changes in equity [Table]

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-3,441	-2,333		-3,441
Changes in comprehensive income components	0	0		0
Total comprehensive income	-3,441	-2,333		-3,441
Other changes in equity [Abstract]				
Other additions to reserves	1,925	3,591		1,925
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	0		0
Securities premium adjusted writing off preliminary expenses	0	0		0
Securities premium adjusted writing off discount expenses issue shares debentures	0	0		0
Securities premium adjusted premium payable redemption preference shares debentures	0	0		0
Securities premium adjusted purchase own shares other securities under section 68	0	0		0
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0

Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	1,925	3,591		1,925
Total increase (decrease) in equity	-1,516	1,258		-1,516
Other equity at end of period	2,242	3,758	2,500	2,242

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,333		-3,441	-2,333
Changes in comprehensive income components	0		0	0
Total comprehensive income	-2,333		-3,441	-2,333
Other changes in equity [Abstract]				
Other additions to reserves	3,591		1,930	3,582
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0			
Securities premium adjusted writing off preliminary expenses	0			
Securities premium adjusted writing off discount expenses issue shares debentures	0			
Securities premium adjusted premium payable redemption preference shares debentures	0			
Securities premium adjusted purchase own shares other securities under section 68	0			
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0

Total other changes in equity	3,591		1,930	3,582
Total increase (decrease) in equity	1,258		-1,511	1,249
Other equity at end of period	3,758	2,500	2,250	3,761

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]			
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Balance at beginning of period (if restatement is applicable)			0	0	
Adjustments to equity for restatement [Abstract]					
Effect of changes in accounting policy			0	0	
Correction of prior period errors			0	0	
Adjustments to equity for restatement			0	0	
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period			0	0	
Changes in comprehensive income components			0	0	
Total comprehensive income			0	0	
Other changes in equity [Abstract]					
Other additions to reserves			1,743	3,439	
Deductions to reserves [Abstract]					
Securities premium adjusted bonus shares			0	0	
Securities premium adjusted writing off preliminary expenses			0	0	
Securities premium adjusted writing off discount expenses issue shares debentures			0	0	
Securities premium adjusted premium payable redemption preference shares debentures			0	0	
Securities premium adjusted purchase own shares other securities under section 68			0	0	
Other utilisation of securities premium if permitted			0	0	
Other deductions to reserves			0	0	
Total deductions to reserves			0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]					
Dividend appropriation [Abstract]					
Interim dividend appropriation [Abstract]					
Interim equity dividend appropriation			0	0	
Interim special dividend appropriation			0	0	
Total interim dividend appropriation			0	0	
Final dividend appropriation [Abstract]					
Final equity dividend appropriation			0	0	
Final special dividend appropriation			0	0	
Total final dividend appropriation			0	0	
Total dividend appropriation			0	0	
Equity dividend tax appropriation			0	0	
Other appropriations			0	0	
Transfer to Retained earnings			0	0	
Total appropriations for dividend, dividend tax and retained earnings			0	0	
Appropriation towards bonus shares			0	0	
Increase (decrease) through other contributions by owners, equity			0	0	
Increase (decrease) through other distributions to owners, equity			0	0	
Increase (decrease) through other changes, equity			0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity			0	0	
Other changes in equity, others			0	0	

Total other changes in equity		1,743	3,439	
Total increase (decrease) in equity		1,743	3,439	
Other equity at end of period	2,512	11,522	9,779	6,340

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]			Retained earnings [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		-3,441
Changes in comprehensive income components	0	0		0
Total comprehensive income	0	0		-3,441
Other changes in equity [Abstract]				
Other additions to reserves	187	143		0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	187	143		0
Total increase (decrease) in equity	187	143		-3,441
Other equity at end of period	357	170	27	-9,629

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Retained earnings [Member]		Other retained earning [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,333		-3,441	-2,333
Changes in comprehensive income components	0		0	0
Total comprehensive income	-2,333		-3,441	-2,333
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	-2,333		-3,441	-2,333
Other equity at end of period	-6,188	-3,855	-9,629	-6,188

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other retained earning [Member]	Other equity components [Member]			
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Balance at beginning of period (if restatement is applicable)			0	0	
Adjustments to equity for restatement [Abstract]					
Effect of changes in accounting policy			0	0	
Correction of prior period errors			0	0	
Adjustments to equity for restatement			0	0	
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period			0	0	
Changes in comprehensive income components			0	0	
Total comprehensive income			0	0	
Other changes in equity [Abstract]					
Other additions to reserves			-5	9	
Deductions to reserves [Abstract]					
Securities premium adjusted bonus shares			0	0	
Securities premium adjusted writing off preliminary expenses			0	0	
Securities premium adjusted writing off discount expenses issue shares debentures			0	0	
Securities premium adjusted premium payable redemption preference shares debentures			0	0	
Securities premium adjusted purchase own shares other securities under section 68			0	0	
Other utilisation of securities premium if permitted			0	0	
Other deductions to reserves			0	0	
Total deductions to reserves			0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]					
Dividend appropriation [Abstract]					
Interim dividend appropriation [Abstract]					
Interim equity dividend appropriation			0	0	
Interim special dividend appropriation			0	0	
Total interim dividend appropriation			0	0	
Final dividend appropriation [Abstract]					
Final equity dividend appropriation			0	0	
Final special dividend appropriation			0	0	
Total final dividend appropriation			0	0	
Total dividend appropriation			0	0	
Equity dividend tax appropriation			0	0	
Other appropriations			0	0	
Transfer to Retained earnings			0	0	
Total appropriations for dividend, dividend tax and retained earnings			0	0	
Appropriation towards bonus shares			0	0	
Increase (decrease) through other contributions by owners, equity			0	0	
Increase (decrease) through other distributions to owners, equity			0	0	
Increase (decrease) through other changes, equity			0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity			0	0	
Other changes in equity, others			0	0	

Total other changes in equity		-5	9	
Total increase (decrease) in equity		-5	9	
Other equity at end of period	-3,855	-8	-3	-12

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Other comprehensive income, others [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Balance at beginning of period (if restatement is applicable)	0	0	
Adjustments to equity for restatement [Abstract]			
Effect of changes in accounting policy	0	0	
Correction of prior period errors	0	0	
Adjustments to equity for restatement	0	0	
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	0	0	
Changes in comprehensive income components	0	0	
Total comprehensive income	0	0	
Other changes in equity [Abstract]			
Other additions to reserves	-5	9	
Deductions to reserves [Abstract]			
Securities premium adjusted bonus shares	0	0	
Securities premium adjusted writing off preliminary expenses	0	0	
Securities premium adjusted writing off discount expenses issue shares debentures	0	0	
Securities premium adjusted premium payable redemption preference shares debentures	0	0	
Securities premium adjusted purchase own shares other securities under section 68	0	0	
Other utilisation of securities premium if permitted	0	0	
Other deductions to reserves	0	0	
Total deductions to reserves	0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Dividend appropriation [Abstract]			
Interim dividend appropriation [Abstract]			
Interim equity dividend appropriation	0	0	
Interim special dividend appropriation	0	0	
Total interim dividend appropriation	0	0	
Final dividend appropriation [Abstract]			
Final equity dividend appropriation	0	0	
Final special dividend appropriation	0	0	
Total final dividend appropriation	0	0	
Total dividend appropriation	0	0	
Equity dividend tax appropriation	0	0	
Other appropriations	0	0	
Transfer to Retained earnings	0	0	
Total appropriations for dividend, dividend tax and retained earnings	0	0	
Appropriation towards bonus shares	0	0	
Increase (decrease) through other contributions by owners, equity	0	0	
Increase (decrease) through other distributions to owners, equity	0	0	
Increase (decrease) through other changes, equity	0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0	
Other changes in equity, others	0	0	
Total other changes in equity	-5	9	
Total increase (decrease) in equity	-5	9	
Other equity at end of period	-8	-3	-12

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

	01/04/2021 to 31/03/2022
Disclosure of notes on changes in equity [TextBlock]	Textual information (28) [See below]

Textual information (28)

Disclosure of notes on changes in equity [Text Block]

	As at 31 March 2022	As at 31 March 2021	(Amount in Rs. millions)
Note - 14 OTHER EQUITY			
Amount (Rs.)	Amount (Rs.)		
(i) Securities Premium			
Balance at the beginning of the year	9,779	6,340	
Add : Received on account of issue of compulsorily convertible debentures	1,497	-	
Add : Received on account of issue of compulsorily convertible preference shares	-	3,439	
Add : Received on account of issue of equity shares	246	-	
Balance at the end of the year		11,522	9,779
(ii) Surplus / (Deficit) in Statement of Profit and Loss			
Deficit at the beginning of the year	(6,188)	(3,855)	
Add : Profit/(Loss) for the year	(3,441)	(2,333)	
Deficit at the end of the year		(9,629)	(6,188)
(iii) Other Comprehensive Income			
Balance at the beginning of the year	(3)	(12)	
Add : Other comprehensive income/(loss) for the year	(5)	9	
Balance at the end of the year		(8)	(3)
(iv) ESOP Outstanding Reserve Account		357	170
		2,242	3,758
Nature and purpose of other reserve			
(i) Securities Premium			
Securities premium is used to record the premium received on issue of shares. It is utilised in accordance with the provisions of the Companies Act, 2013			
(ii) Surplus / (Deficit) in Statement of Profit and Loss			
Retained earnings are the profits that the Company has earned till date, less any transfers to other reserves, dividends or other distributions paid to its equity shareholders.			
(iii) Other Comprehensive Income			

Other items of other comprehensive income consist of fair value changes on FVTOCI financial assets and financial liabilities and remeasurement of net defined benefit liability/asset

(iv) ESOP Outstanding Reserve Account

The fair value of the equity-settled share based payment transactions with employees is recognised in statement of profit and loss with corresponding credit to employee stock options outstanding account. The amount of cost recognised is transferred to share premium on exercise of the related stock options

[320000] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-3,441	-2,333	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	394	276	
Adjustments for decrease (increase) in other current assets	-831	-670	
Adjustments for increase (decrease) in other current liabilities	571	676	
Adjustments for depreciation and amortisation expense	484	351	
Adjustments for unrealised foreign exchange losses gains	2	2	
Adjustments for interest income	22	36	
Adjustments for share-based payments	195	143	
Adjustments for fair value losses (gains)	393	187	
Total adjustments for reconcile profit (loss)	1,186	929	
Net cash flows from (used in) operations	-2,255	-1,404	
Income taxes paid (refund)	7	0	
Net cash flows from (used in) operating activities	-2,262	-1,404	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	712	870	
Proceeds from sales of investment property	4,229	425	
Purchase of investment property	3,603	1,015	
Interest received	30	33	
Net cash flows from (used in) investing activities	-56	-1,427	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0	3,439	
Proceeds from issuing debentures notes bonds etc	1,500	0	
Proceeds from borrowings	2,000	270	
Repayments of borrowings	732	368	
Payments of finance lease liabilities	152	100	
Interest paid	341	276	
Net cash flows from (used in) financing activities	2,275	2,965	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-43	134	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	564	-294	
Net increase (decrease) in cash and cash equivalents	521	-160	
Cash and cash equivalents cash flow statement at end of period	574	53	213

[610100] Notes - List of accounting policies

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

	01/04/2021 to 31/03/2022
Disclosure of significant accounting policies [TextBlock]	Textual information (29) [See below]

Textual information (29)

Disclosure of significant accounting policies [Text Block]

1. NOTES TO FINANCIAL STATEMENTS 1.1 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 manufacturing of electric scooters and related research & development. The Company's registered office and principal place of business is IBC Knowledge Park, Bannerghatta Road, Bangalore. The Company has its manufacturing facility in Hosur.

1.2 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 0.5 million. These financial statements have been approved by the Board on 2 May 2022.

Going Concern:

The Company has incurred a loss of Rs. 3,441 million for the year ended March 31, 2022 and has accumulated losses of Rs. 9,629 million as at March 31, 2022. Further, as at March 31, 2022, the current liabilities exceeded current assets by Rs. 1,017 million. In addition to meeting its current obligations, the Company also requires a substantial amount of funds to continue its day-to-day operations and ongoing development activities. The Company has also not been able to comply with the terms of loan agreements in a few instances which were primarily related to the timing of equity fund raise and maintenance of adequate cash balances on stipulated dates. However, the lenders have taken cognizance of the loan servicing history, broader economic scenarios that prevailed across the financial year and not levied penalties on the Company. The Company also has adverse financial ratios (refer note 45 to the financial statements) primarily due to the losses.

The Company is in advanced stages of raising funds from a new investor aggregating USD 100 Million (~Rs.7,500 Million) post signing of the customary share subscription agreement/revised shareholders' agreement with the new and existing investors. The Management has also prepared (as approved by the Board of Directors of the Company) cash flow forecasts for the next 12 months, assuming that the additional funding referred above does not come through, which result in a net cash deficit of Rs.2,889 Million. This cash deficit would be funded as below:

- Additional funds, as committed by the existing investors in the form of either equity, compulsorily convertible debentures or compulsorily convertible preference shares, as agreed between the parties, aggregating Rs.2,700 Million in the Company in addition to Rs.1,500 Million which was invested before March 31, 2022.

- The Company also has undrawn limits of Rs.450 Million with one of the banks/investors which can be utilized.

In addition to the above, the management has developed a comprehensive mitigation plan which includes:

1. Anticipated increase in sales due to the increase in demand for electric vehicles including various diktats of Governments around the electric vehicles usage.

2. Implementation of cost control measures.

The Management is of the opinion that with the funds expected from the new investor, the financial support from the existing investor and undrawn credit facilities available with Banks / funds, as mentioned above, would result in sufficient funds being available for the Company to meet its current financial commitments and those expected to arise in the next 12 months. Accordingly, the Company has prepared these financial statements on a going concern basis.

1.3 Summary of Significant Accounting Policies 1.3.1 Presentation and Disclosure of Financial Statements

An asset is 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 is 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 are 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.

1.3.2 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.

1.3.3 Use of estimates and judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. Information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes:

a. Recoverability of intangible asset and intangible assets under development

Capitalisation of cost in intangible assets and intangible assets under development is based on management's judgement that technological and economic feasibility is confirmed and asset under development will generate economic benefits in future. Based on evaluations carried out, the Company's management has determined that there are no factors which indicates that these assets have suffered any impairment loss.

b. Defined benefit plans

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

c. Provision and contingent liability

On an ongoing basis, Company reviews pending cases, claims by third parties and other contingencies. For contingent losses that are considered probable, an estimated loss is recorded as an accrual in the financial statements. Contingent loss that are considered possible are not provided for but disclosed as Contingent liabilities in the financial statements. Contingencies the likelihood of which is remote are not disclosed in the financial statements. Contingent gains are not recognized until the contingency has been resolved and amounts are received or receivable.

d. Useful lives of depreciable assets

Management reviews the useful lives of depreciable assets at each reporting date. As at 31 March 2022 management assessed that the useful lives represent the expected utility of the assets to the Company. Further, there is no significant change in the useful lives as compared to previous year.

The Company believes that “unit of production” method for amortization is appropriate for amortising the Company’s internally generated intangible assets. The Company has estimated total production units of 325,000 over which these intangible assets would be amortised

e. Provision for warranty

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.

f. Inventory

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.

g. Litigations

The Company is a party to certain tax and other disputes with government authorities. Due to the uncertainty associated with such cases, it is possible that, on conclusion of such matters at a future date, the final outcome may differ significantly. 1.3.4 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.

1.3.5 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.

1.3.6 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 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.

1.3.7 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.

1.3.8 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) Vehicles - Motor Vehicles	4 Years
c) Jigs, Tools and Fixtures	8 Years
d) Leasehold Improvements	Over the primary 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.

1.3.9 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.

1.3.10 Inventories

Raw materials, components and stores & spare parts are valued at lower of cost determined on weighted 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.

1.3.11 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.

1.3.12 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.

1.3.13 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) can be availed and encashed on termination 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.

1.3.14 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.

1.3.15 Foreign Currency Transactions

Initial recognition

Transactions in foreign currencies entered 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.

1.3.16 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.

1.3.17 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.

1.3.18 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.

1.3.19 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.

1.3.20 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.

1.3.21 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 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/ losses are not subsequently transferred to Statement of Profit and Loss. 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.

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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

1.3.22 Impact of Covid-19

In assessing the recoverability of inventories, property plant and equipment, and other assets, the Company has considered internal and external information up to the date of approval of these financial statements including economic forecasts. The Company, based on current indicators of future economic conditions, expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial statements. The Company will continue to monitor any material changes to future economic conditions and the consequent impact on its business, if any, and any significant impact of these changes would be recognized in the financial results as and when these material changes to economic conditions arise.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of corporate information notes and other explanatory information [TextBlock]	A s notes. p e r	As per Notes
Statement of Ind AS compliance [TextBlock]	As per Notes.	As per Notes
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 (30) [See below]	

Textual information (30)

Disclosure of significant accounting policies [Text Block]

1. NOTES TO FINANCIAL STATEMENTS 1.1 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 manufacturing of electric scooters and related research & development. The Company's registered office and principal place of business is IBC Knowledge Park, Bannerghatta Road, Bangalore. The Company has its manufacturing facility in Hosur.

1.2 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 0.5 million. These financial statements have been approved by the Board on 2 May 2022.

Going Concern:

The Company has incurred a loss of Rs. 3,441 million for the year ended March 31, 2022 and has accumulated losses of Rs. 9,629 million as at March 31, 2022. Further, as at March 31, 2022, the current liabilities exceeded current assets by Rs. 1,017 million. In addition to meeting its current obligations, the Company also requires a substantial amount of funds to continue its day-to-day operations and ongoing development activities. The Company has also not been able to comply with the terms of loan agreements in a few instances which were primarily related to the timing of equity fund raise and maintenance of adequate cash balances on stipulated dates. However, the lenders have taken cognizance of the loan servicing history, broader economic scenarios that prevailed across the financial year and not levied penalties on the Company. The Company also has adverse financial ratios (refer note 45 to the financial statements) primarily due to the losses.

The Company is in advanced stages of raising funds from a new investor aggregating USD 100 Million (~Rs.7,500 Million) post signing of the customary share subscription agreement/revised shareholders' agreement with the new and existing investors. The Management has also prepared (as approved by the Board of Directors of the Company) cash flow forecasts for the next 12 months, assuming that the additional funding referred above does not come through, which result in a net cash deficit of Rs.2,889 Million. This cash deficit would be funded as below:

- Additional funds, as committed by the existing investors in the form of either equity, compulsorily convertible debentures or compulsorily convertible preference shares, as agreed between the parties, aggregating Rs.2,700 Million in the Company in addition to Rs.1,500 Million which was invested before March 31, 2022.

- The Company also has undrawn limits of Rs.450 Million with one of the banks/investors which can be utilized.

In addition to the above, the management has developed a comprehensive mitigation plan which includes:

1. Anticipated increase in sales due to the increase in demand for electric vehicles including various diktats of Governments around the electric vehicles usage.

2. Implementation of cost control measures.

The Management is of the opinion that with the funds expected from the new investor, the financial support from the existing investor and undrawn credit facilities available with Banks / funds, as mentioned above, would result in sufficient funds being available for the Company to meet its current financial commitments and those expected to arise in the next 12 months. Accordingly, the Company has prepared these financial statements on a going concern basis.

1.3 Summary of Significant Accounting Policies 1.3.1 Presentation and Disclosure of Financial Statements

An asset is 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 is 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 are 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.

1.3.2 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.

1.3.3 Use of estimates and judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. Information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes:

a. Recoverability of intangible asset and intangible assets under development

Capitalisation of cost in intangible assets and intangible assets under development is based on management's judgement that technological and economic feasibility is confirmed and asset under development will generate economic benefits in future. Based on evaluations carried out, the Company's management has determined that there are no factors which indicates that these assets have suffered any impairment loss.

b. Defined benefit plans

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

c. Provision and contingent liability

On an ongoing basis, Company reviews pending cases, claims by third parties and other contingencies. For contingent losses that are considered probable, an estimated loss is recorded as an accrual in the financial statements. Contingent loss that are considered possible are not provided for but disclosed as Contingent liabilities in the financial statements. Contingencies the likelihood of which is remote are not disclosed in the financial statements. Contingent gains are not recognized until the contingency has been resolved and amounts are received or receivable.

d. Useful lives of depreciable assets

Management reviews the useful lives of depreciable assets at each reporting date. As at 31 March 2022 management assessed that the useful lives represent the expected utility of the assets to the Company. Further, there is no significant change in the useful lives as compared to previous year.

The Company believes that “unit of production” method for amortization is appropriate for amortising the Company’s internally generated intangible assets. The Company has estimated total production units of 325,000 over which these intangible assets would be amortised

e. Provision for warranty

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.

f. Inventory

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.

g. Litigations

The Company is a party to certain tax and other disputes with government authorities. Due to the uncertainty associated with such cases, it is possible that, on conclusion of such matters at a future date, the final outcome may differ significantly. 1.3.4 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.

1.3.5 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.

1.3.6 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 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.

1.3.7 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.

1.3.8 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) Vehicles - Motor Vehicles	4 Years
c) Jigs, Tools and Fixtures	8 Years
d) Leasehold Improvements	Over the primary 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.

1.3.9 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.

1.3.10 Inventories

Raw materials, components and stores & spare parts are valued at lower of cost determined on weighted 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.

1.3.11 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.

1.3.12 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.

1.3.13 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) can be availed and encashed on termination 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.

1.3.14 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.

1.3.15 Foreign Currency Transactions

Initial recognition

Transactions in foreign currencies entered 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.

1.3.16 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.

1.3.17 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.

1.3.18 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.

1.3.19 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.

1.3.20 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.

1.3.21 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 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/ losses are not subsequently transferred to Statement of Profit and Loss. 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.

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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

1.3.22 Impact of Covid-19

In assessing the recoverability of inventories, property plant and equipment, and other assets, the Company has considered internal and external information up to the date of approval of these financial statements including economic forecasts. The Company, based on current indicators of future economic conditions, expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial statements. The Company will continue to monitor any material changes to future economic conditions and the consequent impact on its business, if any, and any significant impact of these changes would be recognized in the financial results as and when these material changes to economic conditions arise.

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

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

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

[400600] Notes - Property, plant and equipment

Disclosure of 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]			
	Assets held under lease [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Over the Primary Lease period	Over the Primary Lease period	As per Schedule -II of the Companies Act 2013	As per Schedule -II of the Companies Act 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]		Furniture and fixtures [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	4-8 Years	4-8 Years	As per Schedule -II of the Companies Act 2013	As per Schedule -II of the Companies Act 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	4 Years	4 Years	As per Schedule -II of the Companies Act 2013	As per Schedule -II of the Companies Act 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Straight Method	Line Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Over the Primary Lease period	Over the Primary Lease period
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	336	264		336
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-186	-174		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-186	-174		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, 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		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	19	26		53
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	19	26		53
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	131	64		283
Property, plant and equipment at end of period	931	800	736	1,508

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	264			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			186	174
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			186	174
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, 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	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	37		34	11
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	37		34	11
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	227		152	163
Property, plant and equipment at end of period	1,225	998	577	425

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]			
	Owned and leased assets [Member]	Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		29	37	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-25	-17	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-25	-17	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, 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	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		17	77	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		17	77	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-13	-57	
Property, plant and equipment at end of period	262	71	84	141

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]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	29	37		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				25
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				25
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, 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
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	50	87		33
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	50	87		33
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-21	-50		-8
Property, plant and equipment at end of period	98	119	169	27

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]	Property, plant and equipment [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]				
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			307	227
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	17		-161	-157
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	17		-161	-157
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	10		2	-51
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	10		2	-51
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	7		144	121
Property, plant and equipment at end of period	35	28	860	716

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]	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]	
	31/03/2020		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		307	227	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), 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	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		3	-50	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		3	-50	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		304	277	
Property, plant and equipment at end of period	595	1,410	1,106	829

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]	Property, plant and equipment [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				224
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	161	157		-103
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	161	157		-103
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1	1		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	1	1		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	160	156		121
Property, plant and equipment at end of period	550	390	234	703

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]	Plant and equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	178		224	178
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-112			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-112			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, 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
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3		0	-3
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	3		0	-3
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	63		224	181
Property, plant and equipment at end of period	582	519	1,039	815

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] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Plant and equipment [Member]			
	Gross carrying amount [Member]	Owned assets [Member]		
		Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		103	112	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		103	112	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, 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	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	-6	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	-6	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		103	118	
Property, plant and equipment at end of period	634	336	233	115

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]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	224	178		224
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-103	-112		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-103	-112		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, 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		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	3		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	3		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	121	63		224
Property, plant and equipment at end of period	703	582	519	1,039

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]	Factory equipments [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	178			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			103	112
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			103	112
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, 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	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-3		0	-6
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	-3		0	-6
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	181		103	118
Property, plant and equipment at end of period	815	634	336	233

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]	Factory equipments [Member]	Furniture and fixtures [Member]		
		Owned 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]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		8	4	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-25	-24	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-25	-24	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, 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	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1	-77	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		1	-77	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-18	57	
Property, plant and equipment at end of period	115	44	62	5

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 assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8	4		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				25
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				25
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, 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
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2	-86		1
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	2	-86		1
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	6	90		24
Property, plant and equipment at end of period	152	146	56	108

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]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	24		0	0
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	24		0	0
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-9		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	-9		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	33		0	0
Property, plant and equipment at end of period	84	51	1	1

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]	Vehicles [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
Sub classes of property, plant and equipment [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), 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	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	1	2	2	2

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]	Vehicles [Member]			Motor vehicles [Member]
	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		0
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0	0		0
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, 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	1	1	1	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]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	0			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, 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
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, 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	1	1	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] Sub classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Gross carrying amount [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2020	Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022		01/04/2020 to 31/03/2021	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	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, 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
Increase (decrease) through other changes, property, plant and equipment			0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment			0	0
Decrease through classified as held for sale, property, plant and equipment			0	0
Decrease through loss of control of subsidiary, 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	1	1	1

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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	75	45		75
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-33	-21		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-33	-21		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, 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		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1	23		1
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	1	23		1
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	41	1		74
Property, plant and equipment at end of period	112	71	70	217

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]	Office equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	45			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			33	21
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			33	21
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, 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	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	39		0	16
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	39		0	16
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	6		33	5
Property, plant and equipment at end of period	143	137	105	72

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]	Office equipment [Member]	Leasehold improvements [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		29	37	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-25	-17	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-25	-17	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, 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	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		17	77	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		17	77	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-13	-57	
Property, plant and equipment at end of period	67	71	84	141

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]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	29	37		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				25
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				25
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, 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
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	50	87		33
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	50	87		33
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-21	-50		-8
Property, plant and equipment at end of period	98	119	169	27

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] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Leasehold improvements [Member]		
	Assets held under lease [Member]		
	Accumulated depreciation and impairment [Member]		
	01/04/2020 to 31/03/2021	31/03/2020	
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss		17	
Depreciation recognised as part of cost of other assets		0	
Total Depreciation property plant and equipment		17	
Impairment loss recognised in profit or loss, property, plant and equipment		0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	
Reversal of impairment loss recognised in other comprehensive income, 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	
Increase (decrease) through other changes, property, plant and equipment		0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment		10	
Retirements, property, plant and equipment		0	
Total disposals and retirements, property, plant and equipment		10	
Decrease through classified as held for sale, property, plant and equipment		0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	
Total increase (decrease) in property, plant and equipment		7	
Property, plant and equipment at end of period		35	28

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

	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]	Textual information (31) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (31)

Disclosure of property, plant and equipment [Text Block]

Note No. 2 (a) PROPERTY, PLANT AND EQUIPMENT					
Description of Assets	Lease hold Improvements	Furniture & Fittings	Vehicles	Office Equipments	Plant & Machinery
I. Gross Carrying Amount					
Balance as at 1 April 2020	169	56	2	137	634
Additions	37	4	-	45	178
Reclass (refer note 2 below)	(86)	86	-	(38)	38
Disposals/Transfers	(1)	-	-	(1)	(35)
Balance as at 31 March 2021	119	146	2	143	815
II. Accumulated depreciation and impairment					
Balance as at 1 April 2020	28	51	1	67	115
Depreciation expense for the year	17	24	-	21	112
Reclass (refer note 2 below)	(9)	9	-	(16)	16
Eliminated on disposal of assets	(1)	-	-	-	(10)
Balance as at 31 March 2021	35	84	1	72	233
III. Net carrying amount as of 31 March 2021 (I-II)	84	62	1	71	582
I. Gross Carrying Amount					
Balance as at 1 April 2021	119	146	2	143	815
Additions	29	8	-	75	224
Disposals	(50)	(2)	-	(1)	-
Balance as at 31 March 2022	98	152	2	217	1,039
II. Accumulated depreciation and impairment					
Balance as at 1 April 2021	35	84	1	72	233
Depreciation expense for the year	25	25	-	33	103
Eliminated on disposal of assets	(33)	(1)	-	-	-
Balance as at 31 March 2022	27	108	1	105	336

III. Net carrying amount as of 31 March 2022 (I-II)	71	44	1	112	703
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Notes:

1. The above assets are owned by the company unless otherwise specified.
2. During the previous year the management has reviewed the classification of assets, basis this certain assets and accumulated depreciation thereon have been reclassified in the financial statements
3. Refer note 33 for details of property, plant and equipment pledged as security towards borrowings

Note No. 2 (b)

CAPITAL WORK-IN-PROGRESS (Amount in Rs. millions)

Description of Assets	Capital WIP
Balance as at 1 April 2020	1
Additions	-
Reclass	-
Disposals/Transfers	-
Balance as at 31 March 2021	1
Balance as at 1 April 2021	1
Additions/Adjustments	4
Reclass	-
Disposals/Adjustments	(1)
Balance as at 31 March 2022	4

Additional disclosure

CWIP Ageing schedule for 2021-22

CWIP	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	2-3 years	
Projects in progress	4	-	-	4
Projects temporarily suspended	-	-	-	-
Total	4	-	-	4

CWIP Ageing schedule for 2020-21

CWIP	Amount in CWIP for a period of			Total
	1-2 years	2-3 years	More than 3 years	
Less than 1 year				
Projects in progress	1	-	-	1
Projects temporarily suspended	-	-	-	-
Total	1	-	-	1

As on the date of the balance sheet, there are no capital work-in-progress projects whose completion is overdue or has exceeded the cost, based on approved plan.

[612100] Notes - Impairment of assets

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

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

[400700] Notes - Investment property

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

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

[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]			
	Carrying amount [Member]			Gross carrying amount [Member]
Sub classes of other intangible assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
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	451	1,194		451
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-298	-162		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	5	60		5
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	5	60		5
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	148	972		446
Other intangible assets at end of period	2,415	2,267	1,295	2,945

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1,194			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			298	162
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	60		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	60		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	1,134		298	162
Other intangible assets at end of period	2,499	1,365	530	232

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]				
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]			Accumulated amortization and impairment [Member]	Carrying amount [Member]	
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]					
Disclosure of detailed information about other intangible assets [Line items]					
Reconciliation of changes in other intangible assets [Abstract]					
Changes in Other intangible assets [Abstract]					
Additions other than through business combinations			92	848	
Acquisitions through business combinations			0	0	
Increase (decrease) through net exchange differences			0	0	
Amortisation other intangible assets			-179	-62	
Impairment loss recognised in profit or loss			0	0	
Reversal of impairment loss recognised in profit or loss			0	0	
Revaluation increase (decrease), other intangible assets			0	0	
Impairment loss recognised in other comprehensive income, other intangible assets			0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]					
Increase (decrease) through transfers, other intangible assets			0	0	
Increase (decrease) through other changes			0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets			0	0	
Disposals and retirements, other intangible assets [Abstract]					
Disposals			0	0	
Retirements			0	0	
Total Disposals and retirements, Other intangible assets			0	0	
Decrease through classified as held for sale			0	0	
Decrease through loss of control of subsidiary			0	0	
Total increase (decrease) in Other intangible assets			-87	786	
Other intangible assets at end of period		70	1,724	1,811	1,025

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]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	92	848		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				179
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	92	848		179
Other intangible assets at end of period	1,976	1,884	1,036	252

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]	Company other intangible assets [Member]			
	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]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			359	346
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	62		-119	-100
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		5	60
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		5	60
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	62		235	186
Other intangible assets at end of period	73	11	691	456

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]	Company 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]	Carrying amount [Member]	Gross carrying amount [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		359	346	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		5	60	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		5	60	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		354	286	
Other intangible assets at end of period	270	969	615	329

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]	Company other intangible assets [Member]			Computer software [Member]
	Intangible assets other than internally generated [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]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				43
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	119	100		-10
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	119	100		33
Other intangible assets at end of period	278	159	59	45

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]	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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	6		43	6
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-9			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-3		43	6
Other intangible assets at end of period	12	15	123	80

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]	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]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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		10	9	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		10	9	
Other intangible assets at end of period	74	78	68	59

Disclosure of detailed information about other intangible assets [Table]

..(10)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	1		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-1	0		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-1	1		0
Other intangible assets at end of period	8	9	8	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]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			1	0
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	1		1	0
Other intangible assets at end of period	11	10	3	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]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		316	340	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-109	-91	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		5	60	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		5	60	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		202	189	
Other intangible assets at end of period	2	646	444	255

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	316	340		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				109
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	5	60		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	5	60		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	311	280		109
Other intangible assets at end of period	846	535	255	200

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]	Copyrights, patents and other operating rights [Member]		Patents [Member]	
	Intangible assets other than internally generated [Member]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	1
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	91		-1	0
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	91		-1	1
Other intangible assets at end of period	91	0	8	9

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]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	1	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	1	
Other intangible assets at end of period	8	11	11	10

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]			Services and operating rights [Member]
	Internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				316
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	1	0		-109
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		5
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		5
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	1	0		202
Other intangible assets at end of period	3	2	2	646

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]	Services and 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	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	340		316	340
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-91			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	60		5	60
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	60		5	60
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	189		311	280
Other intangible assets at end of period	444	255	846	535

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]	Services and 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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		109	91	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		109	91	
Other intangible assets at end of period	255	200	91	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]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	92	847		92
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-178	-62		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-86	785		92
Other intangible assets at end of period	1,716	1,802	1,017	1,965

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]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	847			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			178	62
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	847		178	62
Other intangible assets at end of period	1,873	1,026	249	71

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]		
		Internally generated intangible assets [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		92	847	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-178	-62	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-86	785	
Other intangible assets at end of period	9	1,716	1,802	1,017

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]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	92	847		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				178
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	92	847		178
Other intangible assets at end of period	1,965	1,873	1,026	249

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]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Changes in Other intangible assets [Abstract]		
Amortisation other intangible assets	62	
Impairment loss recognised in profit or loss	0	
Reversal of impairment loss recognised in profit or loss	0	
Impairment loss recognised in other comprehensive income, other intangible assets	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]		
Increase (decrease) through transfers, other intangible assets	0	
Increase (decrease) through other changes	0	
Total increase (decrease) through transfers and other changes, Other intangible assets	0	
Disposals and retirements, other intangible assets [Abstract]		
Disposals	0	
Retirements	0	
Total Disposals and retirements, Other intangible assets	0	
Decrease through classified as held for sale	0	
Decrease through loss of control of subsidiary	0	
Total increase (decrease) in Other intangible assets	62	
Other intangible assets at end of period	71	9

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]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or amortisation rates, other intangible assets	Useful Life of Assets	Useful Life of Assets	Useful Life of Assets	Useful Life of Assets
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]		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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or amortisation rates, other intangible assets	Useful Assets	Life of Useful Life of Assets	Useful Assets	Life of Useful Life of Assets
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]	Patents [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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or amortisation rates, other intangible assets	Useful Assets	Life of Useful Life of Assets	Useful Assets	Life of Useful Life of Assets
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]	Designs [Member]		Commercial contractual 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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Method	Line Straight Line Method	Straight Method	Line Straight Line Method
Useful lives or amortisation rates, other intangible assets	Useful Assets	Life of Useful Life of Assets	Useful Assets	Life of Useful Life of Assets
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]	Commercial contractual rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	Straight Method	Line Straight Line Method
Useful lives or amortisation rates, other intangible assets	Useful Assets	Life of Useful Life of Assets
Whether other intangible assets are stated at revalued amount	No	No

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]	Textual information (32) [See below]	
Disclosure of intangible assets with indefinite useful life [TextBlock]	Textual information (33) [See below]	
Whether there are intangible assets with indefinite useful life	No	No

Textual information (32)

Disclosure of detailed information about other intangible assets [Text Block]

Note No. 2 (c)		
RIGHT OF USE ASSETS		(Amount in Rs. millions)
Particulars	As at 31 March 2022	As at 31 March 2021
Right of use assets (net of depreciation)	646	444
Total Right of use assets	646	444
Finance lease liability	665	472
As Lessee		
(A) Additions to right of use assets		
Particulars	For the Year Ended 31 March 2022	For the Year Ended 31 March 2021
Right-of-use assets (Gross)	316	340
(B) Carrying value of right of use assets at the end of the reporting period by class (Buildings)		
Particulars	As at 31 March 2022	As at 31 March 2021
Balance at the beginning of the year	444	255
Add: New lease contracts entered during the year	316	340
Less: Depreciation charge for the year	(109)	(91)
Less: Deletions	(5)	(60)
Balance at the end of the year	646	444
(C) Carrying value of lease liability at the end of the reporting period by class (Buildings)		
Particulars	As at 31 March 2022	As at 31 March 2021
Balance at the beginning of the year	472	292
Add: New Lease Contracts Entered during the year	302	312
Add: Interest expense for the year	52	37
Less: Lease payments	(152)	(100)
Less: Deletions	(9)	(69)
Balance at the end of the year	665	472
Current lease liability	68	97
Non current lease liability	597	375
(D) Maturity analysis of lease liabilities		
Particulars	As at 31 March 2022	As at 31 March 2021
Maturity analysis – contractual undiscounted cash flows		
Less than one year	135	143

One to five years	543	242
More than five years	426	471
Total undiscounted lease liabilities	1,104	856
Lease liabilities	665	472
 (E) Amounts recognised in profit or loss		
Particulars	For the Year Ended 31 March 2022	For the Year Ended 31 March 2021
Interest on lease liabilities	52	37
Depreciation	109	91
Expenses relating to short-term leases	4	4
 (F) Amounts recognised in the statement of cash flows		
Particulars	For the Year Ended 31 March 2022	For the Year Ended 31 March 2021
Total cash outflow for leases disclosed under financing activities	152	100
 (G) Other disclosures		
The Company has used practical expedient for not assessing leases under Ind AS 116 for lease term less than 12 months		

Textual information (33)

Disclosure of intangible assets with indefinite useful life [Text Block]

Note No. 2 (d)					(Amount in Rs. millions)
INTANGIBLE ASSETS					
Description of Assets	Other Intangible Assets	Product design & Development	Total		
Website	Software	Patents & Other IP Rights			
I. Gross Carrying Amount					
Balance as at 1 April 2020	16	58	10	1,026	1,110
Additions	-	6	1	847	854
Balance as at 31 March 2021	16	64	11	1,873	1,964
II. Accumulated amortisation and impairment					
Balance as at 1 April 2020	16	43	2	9	70
Amortisation expense for the year	-	9	-	62	71
Balance as at 31 March 2021	16	52	2	71	141
III. Net carrying amount as of 31 March 2021 (I-II)					
	-	12	9	1,802	1,823
I. Gross Carrying Amount					
Balance as at 1 April 2021	16	64	11	1,873	1,964
Additions	-	43	-	92	135
Disposals	-	-	-	-	-
Balance as at 31 March 2022	16	107	11	1,965	2,099
II. Accumulated amortisation and impairment					
Balance as at 1 April 2021	16	52	2	71	141
Amortisation expense for the year	-	10	1	178	189
Eliminated on disposal of assets	-	-	-	-	-
Balance as at 31 March 2022	16	62	3	249	330
III. Net carrying amount as of 31 March 2022 (I-II)					
	-	45	8	1,716	1,769
Note No. 2 (e)					

INTANGIBLE ASSETS UNDER DEVELOPMENT		(Amount in Rs. millions)			
Description of Assets		Intangible Assets Under Development			
Balance as at 1 April 2020		784			
Additions		534			
Disposals/Transfers		(847)			
Balance as at 31 March 2021		471			
Balance as at 1 April 2021		471			
Additions		452			
Disposals		-			
Balance as at 31 March 2022		923			
Additional disclosure					
(i) Intangible Assets Under Development Ageing schedule for 2021-22					(Amount in Rs. millions)
Intangible Assets Under Development	Amount in Intangible Assets Under Development for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress					
Future generation projects	452	236	-	-	688
Projects temporarily suspended					
Pure (refer note 1 below)	-	181	54	-	235
Total	452	417	54	-	923
(ii) Intangible Assets Under Development Ageing schedule for 2020-21					
Intangible Assets Under Development	Amount in Intangible Assets Under Development for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress					
Future generation projects	236	-	-	-	236
Pure	181	54	-	-	235
Total	417	54	-	-	471
(iii) Intangible Assets Under Development					

Completion schedule for 2021-22				
Intangible Assets Under Development	To be completed in			Total
	Less than 1 year	1-2 years	2-3 years	
Pure	235	-	-	235
Total	235	-	-	235

(iv) Intangible Assets Under Development Completion schedule for 2020-21

Intangible Assets Under Development	To be completed in			Total
	Less than 1 year	1-2 years	2-3 years	
Pure	-	235	-	235
Total	-	235	-	235

Note 1: During the year in order to channelize the Company's efforts towards reducing the BOM cost of existing models and to achieve scale in operations, the Project Pure (mass market product) was temporarily suspended and this project will be taken up during the 2022-23 for further development.

(v) Impairment testing of intangible assets including intangibles assets under development

The Company does its impairment evaluation on an annual basis and based on such evaluation as at March 31, 2022, the estimated recoverable amount of the Cash Generating Unit (CGU) exceeded its carrying amount. For the purpose of impairment testing, intangible assets (Product Design & Development) and intangible assets under development are allocated to the

CGU which benefits from the intangible asset. For this, the Company as a whole is considered as CGU.

The recoverable amount of the above CGU has been determined based on 'value in use' model, where in the value of cash generating unit is determined as a sum of the net present value of the projected post tax cash flows for a period of 5 years and terminal value. The terminal value of cash generating unit is arrived at by extrapolating cash flows of latest forecasted year to perpetuity using a constant long-term growth rate.

Determination of value in use involves significant estimates and assumptions that affect the reporting CGU's expected future cash flows. The Company has performed sensitivity analysis for all key assumptions and concluded that it is unlikely to cause the carrying amount of the CGU exceed its estimated recoverable amount. The key assumptions used for the calculations were as follows:

Particulars	As at 31 March 2022
Discount rate	25.20%
Long-term growth rate	5.00%

The actuals results of operations and cash flows could be different from the estimates.

[401000] Notes - Biological assets other than bearer plants

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

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

[611100] Notes - Financial instruments

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,283	1,542	1,283	1,542
Financial assets, at fair value	1,283	1,542	1,283	1,542
Description of other financial assets at amortised cost class	FA	FA	FA	FA
Description of other financial assets at fair value class	FA	FA	FA	FA

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	3,714	1,826
Financial liabilities, at fair value	3,714	1,826

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

	01/04/2021 to 31/03/2022
Disclosure of financial instruments [TextBlock]	Textual information (34) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

Textual information (34)

Disclosure of financial instruments [Text Block]

Note - 39 CAPITAL MANAGEMENT

(Amounts In Rs millions)

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

For the purpose of debt to total equity ratio, debt considered is long-term and short-term borrowings. Total equity comprise of issued share capital and all other equity reserves.

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.

Particulars	As at 31 March 2022	As at 31 March 2021
Total equity attributable to the equity shareholders	2,249	3,762
Total equity attributable to the equity shareholders	2,249	3,762
As a percentage of total capital	43%	69%
Long term borrowings including current maturities	2,298	1,717
Short term borrowings	687	
Total borrowings	2,985	1,717
As a percentage of total capital	57%	31%
Total capital (equity and borrowings)	5,234	5,479

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:

Particulars	Not due	Less than 6 months past due	More than 6 months past due	(Amounts In Rs millions)
				Total
Expected loss rate	-	-	-	-
Gross carrying amount	-	-	88	88
Loss allowance provision	-	-	(88)	(88)

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 contractual maturity is based on the earliest date on which the Company may be required to pay.

Particulars Rs	Less than 1 Year Rs	1-5 Years Rs	(Amounts In Rs millions)
			5 years and above
Financial liabilities			
31 March 2022			
Trade Payable	1,216	-	-
Loans	1,897	1,088	-
Lease liabilities	68	302	295
Total	3,181	1,390	295
31 March 2021			
Trade Payable	676	-	-
Loans	609	1,108	-
Lease liabilities	97	68	307
Total	1,382	1,176	307

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. 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.

[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]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Nature of current investments	Quoted	Quoted
Current investments	373	924
Basis of valuation of current investments	Aquisition cost	Aquisition cost
Name of body corporate in whom investment has been made	AMC	AMC

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

	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (35) [See below]	
Aggregate amount of quoted current investments	373	924
Market value of quoted current investments	373	924
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

Textual information (35)

Disclosure of notes on current investments explanatory [Text Block]

Note - 6 INVESTMENTS	As at 31 March 2022 Amount (Rs.)	As at 31 March 2021 Amount (Rs.)				
Investments carried at fair value through profit and loss						
Investments in quoted mutual funds (Refer note 32)		373			924	
Investments in Commercial Paper of IL&FS Financial Services Limited	196		196			
Less: Allowance for diminution in value of investments (refer note below)	(196)	-	(196)	-		
TOTAL		373			924	
<p>Note: The Company has invested in Commercial Paper (CP) of IL&FS Financial Services Limited (ILFS) with a maturity date of October 22, 2018. ILFS has defaulted on the payment on such maturity date. The Company has created provision for doubtful investment for 100% of the cost of investments on its evaluation of recoverability. The interest income on the CP has not been recognised in the Statement of Profit and Loss in the current year as well as previous year.</p>						
Particulars of Mutual Funds	As at 31 March 2022 Cost	As at 31 March 2021 Market value	No. of units	Cost	Market value	
No. of units						
Investments in quoted securities: Lien Marked						
ICICI Pru Liquid Direct-Growth	2,86,966	86	90	2,86,966	86	87
IDFC Cash Regular-Growth	36,015	90	92	36,015	83	89
Axis Liquid Fund Growth	81,101	162	191	81,101	162	184
Non- Lien Marked						
ICICI Pru Liquid -Growth	-	-	-	4,29,260	130	130
ICICI Pru Money Market Direct-Growth	-	-	-	33	0	0
Nippon India Money Market Direct-Growth	-	-	-	6	0	0
Kotak Liquid Reg-Growth	-	-	-	154	1	1
Aditya Birla SI Liquid Direct-Growth	-	-	-	1,582	1	1
Aditya Birla SI Liquid-Growth	-	-	-	4,25,406	140	140
Axis Treasury Advantage-Growth	-	-	-	84,455	200	203

DSPBR Liquidity Reg-Growth	-	-	-	3,202	9	9
DSP Low Duration-Growth	-	-	-	48,84,227	75	76
IDFC Cash Regular-Growth	-	-	-	1,415	3	4
TOTAL		338	373		889	924

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-2,262	-1,404
Net cash flows from (used in) operating activities, discontinued operations	0	0
Net cash flows from (used in) operating activities	-2,262	-1,404
Net cash flows from (used in) investing activities, continuing operations	-56	-1,427
Net cash flows from (used in) investing activities, discontinued operations	0	0
Net cash flows from (used in) investing activities	-56	-1,427
Net cash flows from (used in) financing activities, continuing operations	2,275	2,965
Net cash flows from (used in) financing activities, discontinued operations	0	0
Net cash flows from (used in) financing activities	2,275	2,965

[400100] Notes - Equity share capital
Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity shares of Re.1 each
Number of shares authorised	[shares] 10,31,910	[shares] 6,81,910		[shares] 2,87,158
Value of shares authorised	7.79163	4.29163		0.287158
Number of shares issued	[shares] 4,80,182	[shares] 4,75,157		[shares] 1,10,830
Value of shares issued	3.861302	3.856277		0.11083
Number of shares subscribed and fully paid	[shares] 4,80,182	[shares] 4,75,157		[shares] 1,10,830
Value of shares subscribed and fully paid	3.861302	3.856277		0.11083
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] 4,80,182	[shares] 4,75,157		[shares] 1,10,830
Total value of shares subscribed	3.861302	3.856277		0.11083
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 4,80,182	[shares] 4,75,157		[shares] 1,10,830
Value of shares called	3.861302	3.856277		0.11083
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	3.861302	3.856277		0.11083
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 public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 5,025	[shares] 0		[shares] 5,025
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0

Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 5,025	[shares] 0		[shares] 5,025
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 5,025	[shares] 0		[shares] 5,025
Number of shares outstanding at end of period	[shares] 4,80,182	[shares] 4,75,157	[shares] 4,75,157	[shares] 1,10,830
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0.005025	0		0.005025
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0.005025	0		0.005025
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0.005025	0		0.005025
Equity share capital at end of period	3.861302	3.856277	3.856277	0.11083
Rights preferences and restrictions attaching to class of share capital	0	0		0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0

Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund, principal	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Type of share			Equity shares of Re.1 each

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Equity shares of Re.1 each		Equity shares of Rs.37 each	Equity shares of Rs.37 each
Number of shares authorised	[shares] 2,87,158		[shares] 3,530	[shares] 3,530
Value of shares authorised	0.287158		0.13061	0.13061
Number of shares issued	[shares] 1,05,805		[shares] 3,530	[shares] 3,530
Value of shares issued	0.105805		0.13061	0.13061
Number of shares subscribed and fully paid	[shares] 1,05,805		[shares] 3,530	[shares] 3,530
Value of shares subscribed and fully paid	0.105805		0.13061	0.13061
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	0.105805		0.13061	0.13061
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	0.105805		0.13061	0.13061
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0		0	0
Calls unpaid by officers	0		0	0
Total calls unpaid by directors and officers	0		0	0
Calls unpaid by others	0		0	0
Total calls unpaid	0		0	0
Forfeited shares	0		0	0
Forfeited shares reissued	0		0	0
Value of shares paid-up	0.105805		0.13061	0.13061
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 public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0		[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 1,05,805	[shares] 1,05,805	[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 public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of share based payment transactions during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Amount of shares issued under employee stock option plan	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in equity share capital during period	0		0	0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in equity share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Equity share capital at end of period	0.105805	0.105805	0.13061	0.13061
Rights preferences and restrictions attaching to class of share capital	0		0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0		[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0		[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		0	0

Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0		[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0		0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Type of share	Equity shares of Re.1 each		Equity shares of Rs.37 each	Equity shares of Rs.37 each

Disclosure of classes of equity share capital [Table]

..(3)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]	Equity shares 3 [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share		CCPS of Rs.37 each	CCPS of Rs.37 each	
Number of shares authorised		[shares] 23,490	[shares] 23,490	
Value of shares authorised		0.86913	0.86913	
Number of shares issued		[shares] 23,490	[shares] 23,490	
Value of shares issued		0.86913	0.86913	
Number of shares subscribed and fully paid		[shares] 23,490	[shares] 23,490	
Value of shares subscribed and fully paid		0.86913	0.86913	
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		0.86913	0.86913	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 23,490	[shares] 23,490	
Value of shares called		0.86913	0.86913	
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors		0	0	
Calls unpaid by officers		0	0	
Total calls unpaid by directors and officers		0	0	
Calls unpaid by others		0	0	
Total calls unpaid		0	0	
Forfeited shares		0	0	
Forfeited shares reissued		0	0	
Value of shares paid-up		0.86913	0.86913	
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 public offering		[shares] 0	[shares] 0	
Number of shares issued as bonus shares		[shares] 0	[shares] 0	
Number of shares issued as rights		[shares] 0	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period		[shares] 0	[shares] 0	
Number of shares issued in other private placement		[shares] 0	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period		[shares] 0	[shares] 0	
Number of shares issued as other preferential allotment		[shares] 0	[shares] 0	
Number of shares issued in shares based payment transactions		[shares] 0	[shares] 0	
Number of shares issued under scheme of amalgamation		[shares] 0	[shares] 0	
Number of other issues of shares		[shares] 0	[shares] 0	
Number of shares issued under employee stock option plan		[shares] 0	[shares] 0	
Number of other issue of shares arising out of conversion of securities		[shares] 0	[shares] 0	
Total aggregate number of shares issued during period		[shares] 0	[shares] 0	

Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares		[shares] 0	[shares] 0	
Other decrease in number of shares		[shares] 0	[shares] 0	
Total decrease in number of shares 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 public issue during period		0	0	
Amount of bonus issue during period		0	0	
Amount of rights issue during period		0	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period		0	0	
Amount of other private placement issue during period		0	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period		0	0	
Amount of other preferential allotment issue during period		0	0	
Amount of share based payment transactions during period		0	0	
Amount of issue under scheme of amalgamation during period		0	0	
Amount of other issues during period		0	0	
Amount of shares issued under employee stock option plan		0	0	
Amount of other issue arising out of conversion of securities during period		0	0	
Total aggregate amount of increase in equity share capital during period		0	0	
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back		0	0	
Other decrease in amount of shares		0	0	
Total decrease in equity share capital during period		0	0	
Total increase (decrease) in share capital		0	0	
Equity share capital at end of period	0.13061	0.86913	0.86913	0.86913
Rights preferences and restrictions attaching to class of share capital	0	0		
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company		[shares] 0	[shares] 0	
Shares in company held by ultimate holding company		[shares] 0	[shares] 0	
Shares in company held by subsidiaries of its holding company		[shares] 0	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company		[shares] 0	[shares] 0	
Shares in company held by associates of its holding company		[shares] 0	[shares] 0	
Shares in company held by associates of its ultimate holding company		[shares] 0	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates		[shares] 0	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment		[shares] 0	[shares] 0	
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment		0	0	

Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment		0	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years		[shares] 0	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years		[shares] 0	[shares] 0	
Aggregate number of shares bought back during last five years		[shares] 0	[shares] 0	
Original paid-up value of forfeited shares		0	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal		0	0	
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	
Type of share		CCPS of Rs.37 each	CCPS 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Series A CCPS of Re.1 each	Series A CCPS of Re.1 each		Series B CCPS of Rs.10 each
Number of shares authorised	[shares] 74,732	[shares] 74,732		[shares] 99,826
Value of shares authorised	0.074732	0.074732		0.99826
Number of shares issued	[shares] 74,732	[shares] 74,732		[shares] 99,826
Value of shares issued	0.074732	0.074732		0.99826
Number of shares subscribed and fully paid	[shares] 74,732	[shares] 74,732		[shares] 99,826
Value of shares subscribed and fully paid	0.074732	0.074732		0.99826
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	0.074732	0.074732		0.99826
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 74,732	[shares] 74,732		[shares] 99,826
Value of shares called	0.074732	0.074732		0.99826
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	0.074732	0.074732		0.99826
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 public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0

Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 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 public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	0.074732	0.074732	0.074732	0.99826
Rights preferences and restrictions attaching to class of share capital	0	0		0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0

Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund, principal	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Type of share	Series A CCPS of Re.1 each	Series A CCPS of Re.1 each	Series B CCPS 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Series B CCPS of Rs.10 each		Series B1 CCPS of Rs.10 each	Series B1 CCPS of Rs.10 each
Number of shares authorised	[shares] 99,826		[shares] 29,347	[shares] 29,347
Value of shares authorised	0.99826		0.29347	0.29347
Number of shares issued	[shares] 99,826		[shares] 29,347	[shares] 29,347
Value of shares issued	0.99826		0.29347	0.29347
Number of shares subscribed and fully paid	[shares] 99,826		[shares] 29,347	[shares] 29,347
Value of shares subscribed and fully paid	0.99826		0.29347	0.29347
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	0.99826		0.29347	0.29347
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 99,826		[shares] 29,347	[shares] 29,347
Value of shares called	0.99826		0.29347	0.29347
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0		0	0
Calls unpaid by officers	0		0	0
Total calls unpaid by directors and officers	0		0	0
Calls unpaid by others	0		0	0
Total calls unpaid	0		0	0
Forfeited shares	0		0	0
Forfeited shares reissued	0		0	0
Value of shares paid-up	0.99826		0.29347	0.29347
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 public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0		[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
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 public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of share based payment transactions during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Amount of shares issued under employee stock option plan	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in equity share capital during period	0		0	0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in equity share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Equity share capital at end of period	0.99826	0.99826	0.29347	0.29347
Rights preferences and restrictions attaching to class of share capital	0		0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0		[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0		[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		0	0

Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0		[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0		0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Type of share	Series B CCPS of Rs.10 each		Series B1 CCPS of Rs.10 each	Series B1 CCPS 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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share		Series C CCPS of Rs.10 each	Series C CCPS of Rs.10 each	
Number of shares authorised		[shares] 33,563	[shares] 33,563	
Value of shares authorised		0.33563	0.33563	
Number of shares issued		[shares] 29,699	[shares] 29,699	
Value of shares issued		0.29699	0.29699	
Number of shares subscribed and fully paid		[shares] 29,699	[shares] 29,699	
Value of shares subscribed and fully paid		0.29699	0.29699	
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		0.29699	0.29699	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 29,699	[shares] 29,699	
Value of shares called		0.29699	0.29699	
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors		0	0	
Calls unpaid by officers		0	0	
Total calls unpaid by directors and officers		0	0	
Calls unpaid by others		0	0	
Total calls unpaid		0	0	
Forfeited shares		0	0	
Forfeited shares reissued		0	0	
Value of shares paid-up		0.29699	0.29699	
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 public offering		[shares] 0	[shares] 0	
Number of shares issued as bonus shares		[shares] 0	[shares] 0	
Number of shares issued as rights		[shares] 0	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period		[shares] 0	[shares] 0	
Number of shares issued in other private placement		[shares] 0	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period		[shares] 0	[shares] 0	
Number of shares issued as other preferential allotment		[shares] 0	[shares] 0	
Number of shares issued in shares based payment transactions		[shares] 0	[shares] 0	
Number of shares issued under scheme of amalgamation		[shares] 0	[shares] 0	
Number of other issues of shares		[shares] 0	[shares] 0	
Number of shares issued under employee stock option plan		[shares] 0	[shares] 0	
Number of other issue of shares arising out of conversion of securities		[shares] 0	[shares] 0	

Total aggregate number of shares issued during period		[shares] 0	[shares] 0	
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares		[shares] 0	[shares] 0	
Other decrease in number of shares		[shares] 0	[shares] 0	
Total decrease in number of shares 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] 29,347	[shares] 29,699	[shares] 29,699	[shares] 29,699
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period		0	0	
Amount of bonus issue during period		0	0	
Amount of rights issue during period		0	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period		0	0	
Amount of other private placement issue during period		0	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period		0	0	
Amount of other preferential allotment issue during period		0	0	
Amount of share based payment transactions during period		0	0	
Amount of issue under scheme of amalgamation during period		0	0	
Amount of other issues during period		0	0	
Amount of shares issued under employee stock option plan		0	0	
Amount of other issue arising out of conversion of securities during period		0	0	
Total aggregate amount of increase in equity share capital during period		0	0	
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back		0	0	
Other decrease in amount of shares		0	0	
Total decrease in equity share capital during period		0	0	
Total increase (decrease) in share capital		0	0	
Equity share capital at end of period	0.29347	0.29699	0.29699	0.29699
Rights preferences and restrictions attaching to class of share capital	0	0		
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company		[shares] 0	[shares] 0	
Shares in company held by ultimate holding company		[shares] 0	[shares] 0	
Shares in company held by subsidiaries of its holding company		[shares] 0	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company		[shares] 0	[shares] 0	
Shares in company held by associates of its holding company		[shares] 0	[shares] 0	
Shares in company held by associates of its ultimate holding company		[shares] 0	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates		[shares] 0	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment		[shares] 0	[shares] 0	

Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment		0	0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment		0	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years		[shares] 0	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years		[shares] 0	[shares] 0	
Aggregate number of shares bought back during last five years		[shares] 0	[shares] 0	
Original paid-up value of forfeited shares		0	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal		0	0	
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	
Type of share		Series C CCPS of Rs.10 each	Series C CCPS 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Series C1 CCPS of Rs.10 each	Series C1 CCPS of Rs.10 each		Series D CCPS of Rs.10 each
Number of shares authorised	[shares] 30,264	[shares] 30,264		[shares] 1,00,000
Value of shares authorised	0.30264	0.30264		1
Number of shares issued	[shares] 20,688	[shares] 20,688		[shares] 88,040
Value of shares issued	0.20688	0.20688		0.8804
Number of shares subscribed and fully paid	[shares] 20,688	[shares] 20,688		[shares] 88,040
Value of shares subscribed and fully paid	0.20688	0.20688		0.8804
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] 20,688	[shares] 20,688		[shares] 88,040
Total value of shares subscribed	0.20688	0.20688		0.8804
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 20,688	[shares] 20,688		[shares] 88,040
Value of shares called	0.20688	0.20688		0.8804
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	0.20688	0.20688		0.8804
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 public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0

Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 20,688	[shares] 20,688	[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 public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	0.20688	0.20688	0.20688	0.8804
Rights preferences and restrictions attaching to class of share capital	0	0		0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0

Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund, principal	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Type of share	Series C1 CCPS of Rs.10 each	Series C1 CCPS of Rs.10 each	Series D CCPS of Rs.10 each

Disclosure of classes of equity share capital [Table]

..(8)

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

Classes of equity share capital [Axis]	Equity shares 9 [Member]		Equity shares 10 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Series D CCPS of Rs.10 each		Series E CCPS of Rs.10 each	Series E CCPS of Rs.10 each
Number of shares authorised	[shares] 1,00,000		[shares] 3,50,000	[shares] 0
Value of shares authorised	1		3.5	0
Number of shares issued	[shares] 88,040		[shares] 0	[shares] 0
Value of shares issued	0.8804		0	0
Number of shares subscribed and fully paid	[shares] 88,040		[shares] 0	[shares] 0
Value of shares subscribed and fully paid	0.8804		0	0
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] 88,040		[shares] 0	[shares] 0
Total value of shares subscribed	0.8804		0	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 88,040		[shares] 0	[shares] 0
Value of shares called	0.8804		0	0
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0		0	0
Calls unpaid by officers	0		0	0
Total calls unpaid by directors and officers	0		0	0
Calls unpaid by others	0		0	0
Total calls unpaid	0		0	0
Forfeited shares	0		0	0
Forfeited shares reissued	0		0	0
Value of shares paid-up	0.8804		0	0
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 public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0		[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 88,040	[shares] 88,040	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of share based payment transactions during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Amount of shares issued under employee stock option plan	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in equity share capital during period	0		0	0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in equity share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Equity share capital at end of period	0.8804	0.8804	0	0
Rights preferences and restrictions attaching to class of share capital	0		0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0		[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0		[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		0	0

Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0		[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0		0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Type of share	Series D CCPS of Rs.10 each		Series E CCPS of Rs.10 each	Series E CCPS of Rs.10 each

Disclosure of classes of equity share capital [Table]

..(9)

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

Classes of equity share capital [Axis]	Equity shares 10 [Member]
	31/03/2020
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 0
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	0

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]	Name of shareholder [Member]	Shareholder 1 [Member]	Shareholder 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity shares of Re.1 each	Equity shares of Re.1 each	Equity Shares of Rs 1 each	Equity Shares of Rs 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	Equity shares of Re.1 each	Equity shares of Re.1 each	Equity Shares of Rs 1 each	Equity Shares of Rs 1 each
Name of shareholder			Swapnil Babanlal Jain	Swapnil Babanlal Jain
Permanent account number of shareholder			AIFPJ8925Q	AIFPJ8925Q
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			40.00%	40.00%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Shares of Rs 1 each	Equity Shares of Rs 1 each	Equity Shares of Rs 1 each	Equity Shares of Rs 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	Equity Shares of Rs 1 each	Equity Shares of Rs 1 each	Equity Shares of Rs 1 each	Equity Shares of Rs 1 each
Name of shareholder	Tarun Mehta Sanjay	Tarun Mehta Sanjay	Arun Vinayak	Arun Vinayak
Permanent account number of shareholder	AWQPM1538D	AWQPM1538D	AWQPM1538D	AWQPM1538D
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 44,800	[shares] 44,800	[shares] 8,420	[shares] 8,420
Percentage of shareholding in company	40.00%	40.00%	8.00%	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 [Member]		Name of shareholder [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity shares of Rs.37 each	Equity shares of Rs.37 each	CCPS of Rs.37 each	CCPS 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	Equity shares of Rs.37 each	Equity shares of Rs.37 each	CCPS of Rs.37 each	CCPS of Rs.37 each

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 4 [Member]		Equity shares 5 [Member]	
	Name of shareholder [Member]		Name of shareholder [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Series A CCPS of Re.1 each	Series A CCPS of Re.1 each	Series B CCPS of Rs.10 each	Series B CCPS 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 A CCPS of Re.1 each	Series A CCPS of Re.1 each	Series B CCPS of Rs.10 each	Series B CCPS 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 6 [Member]		Equity shares 7 [Member]	
	Name of shareholder [Member]		Name of shareholder [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Series B1 CCPS of Rs.10 each	Series B1 CCPS of Rs.10 each	Series C CCPS of Rs.10 each	Series C CCPS 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 B1 CCPS of Rs.10 each	Series B1 CCPS of Rs.10 each	Series C CCPS of Rs.10 each	Series C CCPS 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 8 [Member]		Equity shares 9 [Member]	
	Name of shareholder [Member]		Name of shareholder [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Series C1 CCPS of Rs.10 each	Series C1 CCPS of Rs.10 each	Series D CCPS of Rs.10 each	Series D CCPS 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 C1 CCPS of Rs.10 each	Series C1 CCPS of Rs.10 each	Series D CCPS of Rs.10 each	Series D CCPS of Rs.10 each

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

..(7)

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

Classes of equity share capital [Axis]	Equity shares 10 [Member]	
	Name of shareholder [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Series E CCPS of Rs.10 each	Series E CCPS 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 E CCPS of Rs.10 each	Series E CCPS of Rs.10 each

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (36) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (36)

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

Note - 13 SHARE CAPITAL	As at 31	As at 31	Amount (in Rs. Millions)	No of Shares	Amount (in Rs. Millions)	Amount (in Rs. Millions)
	March 2022	March 2021				
	No of Shares	Amount (Rs.)				
1.1 Authorised Capital						
Equity Shares of Re.1 each.	2,87,158	2,87,158	0.3	2,87,158	2,87,158	0.3
Equity shares of Rs. 37 each	3,530	1,30,610	0.1	3,530	1,30,610	0.1
Compulsorily Convertible Preference shares of Rs. 37 each	23,490	8,69,130	0.9	23,490	8,69,130	0.9
Series A Compulsorily Convertible Preference Shares of Re. 1 each	74,732	74,732	0.1	74,732	74,732	0.1
Series B Compulsorily Convertible Preference Shares of Rs. 10 each	99,826	9,98,260	1.0	99,826	9,98,260	1.0
Series B1 Compulsorily Convertible Preference Shares of Rs. 10 each	29,347	2,93,470	0.3	29,347	2,93,470	0.3
Series C Compulsorily Convertible Preference Shares of Rs. 10 each	33,563	3,35,630	0.3	33,563	3,35,630	0.3
Series C1 Compulsorily Convertible Preference Shares of Rs. 10 each	30,264	3,02,640	0.3	30,264	3,02,640	0.3
Series D Compulsorily Convertible Preference Shares of Rs. 10 each	1,00,000	10,00,000	1.0	1,00,000	10,00,000	1.0
Series E Compulsorily Convertible Preference Shares of Rs. 10 each	3,50,000	35,00,000	3.5	-	-	-
	10,31,910	77,91,630	7.8	6,81,910	42,91,630	4.3
1.2 Issued, Subscribed and Paid up Share Capital						
Equity Shares of Re.1 each.	1,10,830	1,10,830	0.1	1,05,805	1,05,805	0.1
Equity shares of Rs. 37 each	3,530	1,30,610	0.1	3,530	1,30,610	0.1
Compulsorily Convertible Preference shares of Rs. 37 each	23,490	8,69,130	0.9	23,490	8,69,130	0.9
Series A Compulsorily Convertible Preference Shares of Re. 1 each	74,732	74,732	0.1	74,732	74,732	0.1
Series B Compulsorily Convertible Preference Shares of Rs. 10 each	99,826	9,98,260	1.0	99,826	9,98,260	1.0
Series B1 Compulsorily Convertible Preference Shares of Rs. 10 each	29,347	2,93,470	0.3	29,347	2,93,470	0.3
Series C Compulsorily Convertible Preference Shares of Rs. 10 each	29,699	2,96,990	0.3	29,699	2,96,990	0.3
Series C1 Compulsorily Convertible Preference Shares of Rs. 10 each	20,688	2,06,880	0.2	20,688	2,06,880	0.2

Series D Compulsorily Convertible Preference Shares of Rs. 10 each	88,040	8,80,400	0.9	88,040	8,80,400	0.9
	4,80,182	38,61,302	3.9	4,75,157	38,56,277	3.9
1.2.1 Equity Shares of Re.1 each Fully paid up. (refer note below)						
Opening Balance	1,05,805	1,05,805	0.1	1,05,805	1,05,805	0.1
Add: Fresh issue during the year	5,025	5,025	0.0	-	-	-
Closing Balance	1,10,830	1,10,830	0.1	1,05,805	1,05,805	0.1

Notes:

Of the above equity shares;

1. 5,260 Equity shares were issued at face value of Re. 1 on 20th October 2014 as consideration for incubation and mentoring support. These shares were issued for consideration other than Cash.

2. 220 Equity shares were issued @ fair value of Rs. 8,454.21 (Re. 1 as face value & Rs. 8,453.21 as securities premium) on 24 September 2016 for consideration other than Cash.

3. 5,025 Equity shares were issued on 21 February 2022 @ face value of Re. 1 received in cash and Rs. 48,900 as securities premium on fair valuation of right to subscribe for consideration other than Cash.

Rights, preferences & restrictions attached to this class of share

Every equity share will carry one vote. In the event of liquidation the equity share holders are eligible to receive the remaining assets of the Company after distribution of all preferential amount in proportion to their share holding.

1.2.2 Equity Shares of Rs. 37 each

Opening Balance	3,530	1,30,610	0.1	3,530	1,30,610	0.1
Add: Fresh issue during the year	-	-	-	-	-	-
Closing Balance	3,530	1,30,610	0.1	3,530	1,30,610	0.1

Note: 2,50,000 15% compulsorily convertible debentures of Rs. 10 each

were converted into 3,530
Equity shares of Rs. 37 each
at a price of Rs. 774.52 in

exercise of the conversion clause of the subscription agreement on 15 May 2014.

Rights, preferences & restrictions attached to this class of share

Every Equity share will carry one vote. In the event of liquidation the equity share holders are eligible to receive the remaining assets of the company after distribution of all preferential amount in proportion to their shareholding.

1.2.3 Compulsorily Convertible Preference shares of Rs. 37 each

Opening Balance	23,490	8,69,130	0.9	23,490	8,69,130	0.9
Add: Fresh issue during the year	-	-	-	-	-	-
Closing Balance	23,490	8,69,130	0.9	23,490	8,69,130	0.9

Note: The above includes, 710 Compulsorily Convertible Preference shares issued on 20 October 2014 @ fair value of Rs. 2,169.617 (Rs. 37 as face value & Rs. 2,132.617 as securities premium) on conversion of loan along with accrued interest of Rs. 15,40,428.

Rights, preferences & restrictions attached to this class of share

(a) Each preference share shall get converted into one equity subject to adjustments for share splits, bonus etc. based on the subscription agreement not later than 20 years from date of issue

(b) No dividend shall be payable.

(c) One vote per compulsorily convertible preference shares pari passu with the equity shares.

(d) Right over surplus assets on a pro-rata basis in the event of liquidation.

Particulars	No of Shares	Amount (Rs.)	Amount (in Rs. Millions)	No of Shares	Amount (in Rs. Millions)
1.2.4 Series A Compulsorily Convertible Preference Shares of Re. 1 each (CCPS)					
Opening Balance		74,732	74,732	0.1	74,732
Add: Fresh issue during the year		-	-	-	-
Closing Balance		74,732	74,732	0.1	74,732

1.2.5 Series B Compulsorily

Convertible Preference Shares of Rs. 10 each (CCPS)						
Opening Balance	99,826	9,98,260	1.0	99,826	9,98,260	1.0
Add: Fresh issue during the year	-	-	-	-	-	-
Closing Balance	99,826	9,98,260	1.0	99,826	9,98,260	1.0
1.2.6 Series B1 Compulsorily Convertible Preference Shares of Rs. 10 each (CCPS)						
Opening Balance	29,347	2,93,470	0.3	29,347	2,93,470	0.3
Add: Fresh issue on conversion of CCD during the year	-	-	-	-	-	-
Closing Balance	29,347	2,93,470	0.3	29,347	2,93,470	0.3
1.2.7 Series C Compulsorily Convertible Preference Shares of Rs. 10 each (CCPS)						
Opening Balance	29,699	2,96,990	0.3	29,699	2,96,990	0.3
Add: Fresh issue during the year	-	-	-	-	-	-
Closing Balance	29,699	2,96,990	0.3	29,699	2,96,990	0.3
1.2.8 Series C1 Compulsorily Convertible Preference Shares of Rs. 10 each (CCPS)						
Opening Balance	20,688	2,06,880	0.2	-	-	-
Add: Fresh issue during the year	-	-	-	20,688	2,06,880	0.2
Closing Balance	20,688	2,06,880	0.2	20,688	2,06,880	0.2
1.2.9 Series D Compulsorily Convertible Preference Shares of Rs. 10 each (CCPS)						
Opening Balance	88,040	8,80,400	0.9	-	-	-
Add: Fresh issue during the year	-	-	-	88,040	8,80,400	0.9
Closing Balance	88,040	8,80,400	0.9	88,040	8,80,400	0.9
Rights, preferences & restrictions attached to the above six classes of shares						
(a) Preference share holders are entitled to receive a dividend at the rate of 0.001% per annum on each preference share held by such holder, payable when, as and if declared by the Board of Directors. In the event the Company declares						

a dividend on the Equity Shares at a rate which is higher than the rate mentioned herein, the holders of Preference Shares shall be entitled to receive, in priority to the holders of Equity Shares, a dividend at a rate per preference share as would equal the product of (i) the higher dividend rate payable on each equity share and (ii) the number of equity

shares issuable upon conversion of such preference share.

(b) On the occurrence of a liquidation event, the preference share holders shall be entitled to receive out of the proceeds or assets of the Company available for distribution to its shareholders, on a pari passu basis and prior and in preference to any distribution of proceeds of such liquidation event to the holders of equity shares by reason of their ownership thereof, an amount per share equal to the sum of the applicable original issue price, plus declared but unpaid dividends thereon.

(c) Preference shares will be converted to such number of equity shares, at the conversion ratio then in effect:

- In the event the preference share holder requires Company to convert all or a part of such preference shares held by such holder;
- upon the earlier of (i) the closing of an IPO, or (ii) the date, or the occurrence of an event, specified by vote or written consent or agreement of the requisite number of investors.
- upon the date that is twenty (20) years after the date on which such series of Preference Shares were first issued by the Company.

(d) Holders of preference shares shall enjoy such voting rights available to the extent permissible under law, carry voting rights as if the preference shares have been fully converted into equity shares. Each preference share shall entitle the holder to the number of votes equal to the number of whole or fractional equity shares into which such preference share could then be converted. If applicable law does not permit any holder of preference shares to exercise voting rights on all or any matters submitted to the vote of the Shareholders of the Company (including the holders of equity shares) (the "Non-Voting Preference Shares"), then until the conversion of all such Non-Voting Preference Shares into equity shares, each shareholder shall vote in accordance with the

instructions of the holders of such Non-Voting Preference Shares at a general meeting of the shareholders or provide proxies without instructions to the holders of the Non-Voting Preference Shares for the purposes of a general meeting of the shareholders, in respect of such number of equity shares held by each of them such that a relevant percentage of the equity shares of the Company are voted in the

manner required by the holders of the Non-Voting Preference Shares.

1.3 Compulsorily Convertible Debentures of Rs. 100 each (CCD)

No of Debentures	As at 31		As at 31	
	March 2022	March 2021	March 2022	March 2021
	Amount (Rs.)	Amount (Rs.)	No of Debentures	No of Debentures
Opening Balance	-	-	-	-
Add: Fresh issue during the year	30,658	30,65,800	3.1	-
Less: Converted in to CCPS	-	-	-	-
Closing Balance	30,658	30,65,800	3.1	-

Rights, preferences & restrictions attached to this class of Compulsorily convertible debentures (CCD)

The CCD do not have any voting rights or dividends attached to it. Interest payable is at the rate of 0.0001% on the face value of Rs. 100. The terms includes CCDs are convertible to CCPS at the end of 180 days from the date of issue or in the event of further round of funding before 180 days or occurrence of a restructuring event (whichever is earlier).

1.4 Details of Shares held by Shareholders holding more than 5% of the aggregate shares in the Company

Particulars	As at 31		As at 31	
	March 2022	March 2021	March 2022	March 2021
No of Shares	% Holding	No of Shares	% Holding	No of Shares % Holding
EQUITY SHARE CAPITAL				
1.4.1 Equity Shares of Rs. 1 each				
Swapnil Babanlal Jain	44,800	40%	44,800	42%
Tarun Sanjay Mehta	44,800	40%	44,800	42%
Arun Vinayak	8,420	8%	8,420	8%
IITM Incubation Cell	5,260	5%	5,260	5%
1.4.2 Equity Shares of Rs. 37 each				
V Srinivasan	3,530	100%	3,530	100%

COMPULSORILY CONVERTIBLE PREFERENCE SHARE CAPITAL

1.4.3 Compulsorily

Convertible Preference shares of Rs. 37 each				
Sachin Bansal	10,950	47%	10,950	47%
Binny Bansal	10,950	47%	10,950	47%
1.4.4 Series A Compulsorily Convertible Preference Shares of Rs. 1 each				
Internet Fund III Pte Ltd	74,732	100%	74,732	100%
1.4.5 Series B Compulsorily Convertible Preference Shares of Rs. 10 each				
Hero Motocorp limited	99,186	99%	99,186	99%
1.4.6 Series B1 Compulsorily Convertible Preference Shares of Rs. 10 each				
Hero Motocorp limited	29,347	100%	29,347	100%
1.4.7 Series C Compulsorily Convertible Preference Shares of Rs. 10 each				
Sachin Bansal	29,699	100%	29,699	100%
1.4.8 Series C1 Compulsorily Convertible Preference Shares of Rs. 10 each				
Hero Motocorp limited	20,688	100%	20,688	100%
1.4.9 Series D Compulsorily Convertible Preference Shares of Rs. 10 each				
Hero Motocorp limited	30,475	35%	30,475	35%
Sachin Bansal	57,565	65%	57,565	65%
1.5 Details of Shares held by Promoters				
As at 31 March 2022		Percentage change during the year ended March 31, 2022		
No of Shares	% Holding			
EQUITY SHARE CAPITAL				
Nominal value of Re. 1 each				
Swapnil Babanlal Jain	44,800	40%	-2%	
Tarun Mehta Sanjay	44,800	40%	-2%	

[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]			
	Borrowings [Member]		Term loans [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,685	1,483	1,088	1,108
Nature of security [Abstract]				
Nature of security	As per notes.	As per notes.	As per notes.	As per notes.
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	NA	NA	NA	NA
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	As per notes.	As per notes.	As per notes.	As per notes.
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

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]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	186	295	186	295
Nature of security [Abstract]				
Nature of security	As per notes.	As per notes.	As per notes.	As per notes.
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	NA	NA	NA	NA
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	As per notes.	As per notes.	As per notes.	As per notes.
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

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]			
	Term loans from others [Member]		Rupee term loans from others [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	902	813	902	813
Nature of security [Abstract]				
Nature of security	As per notes.	As per notes.	As per notes	As per notes
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	NA	NA	NA	NA
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	As per notes.	As per notes.	As per notes	As per notes
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Long-term maturities of finance lease obligations [Member]		Borrowings [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	597	375	1,965	706
Nature of security [Abstract]				
Nature of security	As per notes	As per notes	As per notes.	As per notes.
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	NA	NA	NA	NA
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	As per notes	As per notes	As per notes.	As per notes.
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
	Term loans [Member]		Term loans from banks [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2021 to 31/03/2022		01/04/2021 to 31/03/2021	
Subclassification of borrowings [Axis]	01/04/2021 to 31/03/2022		01/04/2021 to 31/03/2021	
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	687	0	287	0
Nature of security [Abstract]				
Nature of security	As per notes.	As per notes.	As per notes.	As per notes.
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	NA	NA	NA	NA
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	As per notes.	As per notes.	As per notes.	As per notes.
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
	Rupee term loans from banks [Member]		Term loans from others [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2021 to 31/03/2022		01/04/2021 to 31/03/2021	
Subclassification of borrowings [Axis]	01/04/2021 to 31/03/2022		01/04/2021 to 31/03/2021	
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	287	0	400	0
Nature of security [Abstract]				
Nature of security	As per notes	As per notes	As per notes.	As per notes.
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	NA	NA	NA	NA
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	As per notes	As per notes	As per notes.	As per notes.
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
	Rupee term loans from others [Member]		Loans repayable on demand [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	400	0	1,210	609
Nature of security [Abstract]				
Nature of security	As per notes	As per notes	As per notes.	As per notes.
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	NA	NA	NA	NA
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	As per notes	As per notes	As per notes.	As per notes.
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(8)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans repayable on demand from banks [Member]		Long-term maturities of finance lease obligations [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,210	609	68	97
Nature of security [Abstract]				
Nature of security	As per notes	As per notes	As per notes	As per notes
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	NA	NA	NA	NA
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	As per notes	As per notes	As per notes	As per notes
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

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

	01/04/2021 to 31/03/2022
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (37) [See below]

Textual information (37)

Disclosure of notes on borrowings explanatory [Text Block]

Note - 15 BORROWINGS			(Amount in Rs. millions)
1. Non-current borrowings	As at 31 March 2022	As at 31 March 2021	
Amount (Rs.)	Amount (Rs.)		
(A) Term Loan - Secured (at amortised cost)			
From Banks - (Refer note 33)		186	295
From Others - (Refer note 33)		902	813
TOTAL		1,088	1,108
2. Current borrowings	As at 31 March 2022	As at 31 March 2021	
Amount (Rs.)	Amount (Rs.)		
(A) Loans repayable on demand - Secured (at amortised cost)			
From Banks - (Refer note 33)		287	-
From Others - (Refer note 33)		400	-
(B) Current Maturities of Long term debt - Secured			
From Banks - (Refer note 33)		105	83
From Others - (Refer note 33)		1,105	526
TOTAL		1,897	609
3. Net Debt Reconciliation			
Particulars	As at 31 March 2022	As at 31 March 2021	
Amount (Rs.)	Amount (Rs.)		
Opening balance		1,717	1,815
Received during the Year		2,000	270
Repayment made during the Year		(732)	(368)
Closing Balance		2,985	1,717
Additional disclosures:			
1. The Company has borrowings from banks or financial institutions on the basis of security of current assets and the statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.			

2. Charges or satisfaction of charges are registered with ROC within the statutory period, there are no charges or satisfaction yet to be registered with ROC beyond the statutory period as at 31st March 2022.

Note - 16 LEASE LIABILITIES (NON CURRENT)	As at	As at 31 March
	31 March 2022	2021
Amount (Rs.)	Amount (Rs.)	
Lease liability (Refer note 2(c))	597	375
TOTAL	597	375

[612700] Notes - Income taxes

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

	01/04/2021 to 31/03/2022
Disclosure of income tax [TextBlock]	Textual information (38) [See below]

Textual information (38)

Disclosure of income tax [Text Block]

Note - 41 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 31.2% (Previous Year 26%)

Deferred Tax

The Company has unrecognised deferred tax asset on carried forward loss (including unabsorbed depreciation) of Rs. 2,956 millions (2021: Rs. 1,571 millions). In view of the accumulated losses and the losses incurred during the current year, the Company has not recognised the Deferred tax asset on the ground of prudence.

Particulars	As at 31 March 2022	As at 31 March 2021
Deferred tax on unused Tax losses (revenue in nature)	2,431	1,295
Deferred tax on unabsorbed Depreciation (will never expire)	525	276
Total	2,956	1,571

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

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

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

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[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]			
	Advances [Member]		Capital advances [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	120	173	120	173
Details of advance to related parties			0	0
Nature of other advance			0	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
	Advances [Member]		Advances given suppliers [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	205	209	204	207
Details of advance to related parties			0	0
Nature of other advance			0	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]	
	Advances given employees [Member]	
	Unsecured considered good [Member]	
Classification of advances [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Classification of assets based on security [Axis]		
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	1	2
Details of advance to related parties	0	0
Nature of other advance	0	0
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Advance due by others	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 firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
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 non-current liabilities others [Table]

..(1)

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

Other non-current liabilities others [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	3	0
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	CCDS	NA
Other non-current liabilities others	3	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]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	533	444
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Other FA	Other FA
Other current financial liabilities, others	533	444

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]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	77	516
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Other FA	Other FA
Other non-current financial assets, others	77	516

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	61	43	5	2
Provision leave encashment	0	0	0	0
Provision pension	0	0	0	0
Provision employee insurance scheme	0	0	0	0
Provision other employee related liabilities	61	51	12	8
Total provisions for employee benefits	122	94	17	10
Provision for corporate tax [Abstract]				
Provision for wealth tax	0	0	0	0
Provision for fringe benefit tax	0	0	0	0
Provision for other tax	0	0	0	0
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	0	0	0	0
Provision for statutory liabilities	168	30	88	34
CSR expenditure provision	0	0	0	0
Provision for abandonment cost	0	0	0	0
Other provisions	0	0	0	0
Total provisions	290	124	105	44

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	13	65
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Other FA	Other FA
Other current financial assets others	13	65

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis] Classification of assets based on security [Axis]	Current [Member]	
	Unsecured considered good [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	10	0
Allowance for bad and doubtful debts	0	0
Total trade receivables	10	0
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Trade receivables due by others	0	0
Total trade receivables due by directors, other officers or others	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

Other non-current financial liabilities others [Table]

..(1)

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

Other non-current financial liabilities others [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	19	6
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Deposits from Dealers	Deposits from Dealers
Other non-current financial liabilities, others	19	6

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	Column 1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	34	23
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Others	Others
Other current liabilities, others	34	23

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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	607	567	531	301
Goods in transit	31	31	31	78
Mode of valuation	WDV and net realisable	WDV and net realisable	WDV and net realisable	WDV and net realisable

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Finished goods [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	45	188
Goods in transit	0	0
Mode of valuation	WDV and net realisable	WDV and net realisable

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	Column 1		Column 2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	716	237	106	28
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balance with Government Authorities	Balance with Government Authorities	Prepaid Expenses	Prepaid Expenses
Other current assets, others	716	237	106	28

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	Column 1		Column 2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	735	600	55	0
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Balance with Government Authorities	Balance with Government Authorities	Security Deposits	Security Deposits
Other non-current assets, others	735	600	55	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	77	516
Advances, non-current	120	173
Total other non-current assets	910	773
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	574	53
Total balance with banks	574	53
Cash on hand	0	0
Total cash and cash equivalents	574	53
Bank balance other than cash and cash equivalents	313	500
Total cash and bank balances	887	553
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	13	65
Advances, current	205	209
Other unamortised expenses	0	0
Total other current assets	1,027	474
Total other non-current financial liabilities	19	6
Nature of other provisions	Others ¹	Othres
Disclosure of notes on other non-current liabilities explanatory [TextBlock]	Textual information (39) [See below]	
Total other non-current liabilities	3	0
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (40) [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
Total other current financial liabilities	533	444
Revenue received in advance	82	133
Other advance received	8	12
Total other advance	8	12
Current liabilities portion of share application money pending allotment	0	0
Bills payable acceptances	0.138698	0.143723
Total other current liabilities	124.138698	168.143723

Textual information (39)

Disclosure of notes on other non-current liabilities explanatory [Text Block]

Note - 20	As at 31 March 2022	As at 31 March 2021				
TRADE PAYABLES	Amount (Rs.)	Amount (Rs.)				
a. Total outstanding dues of micro enterprises & small enterprises (See Note 38)		95		25		
b. Total outstanding dues of enterprises other than micro enterprises & small enterprises			1,121		651	
TOTAL			1,216		676	
(a) Trade Payables ageing schedule for the Year ended 31, March 2022			(Amount in Rs. millions)			
Particulars	Unbilled	Not due	Outstanding for the following periods from the due date	Total		
Less than 1 year	1-2 years	2-3 years	More than 3 years			
Undisputed						
- MSME	-	86	-	9	-	-
- Others	532	560	11	9	4	5
Total	532	646	11	18	4	5
(b) Trade Payables ageing schedule for the Year ended 31, March 2021						
Particulars	Unbilled	Not due	Outstanding for the following periods from the due date	Total		
Less than 1 year	1-2 years	2-3 years	More than 3 years			
Undisputed						

- MSME	-	14	11	-	-	-
- Others	374	98	136	6	36	1
Total	374	112	147	6	36	1
(c)						
Relationship with struckoff companies						
Name of struck off Company	Nature of transactions	Transactions during the year March 31, 2022	Transactions during the year March 31, 2021	Balance outstanding as at March 31, 2022	Balance outstanding as at March 31, 2021	Relationship with the Struck off company
Touch Stream Solutions Private Ltd.	Service charges	0	0	-	-	Vendor

Textual information (40)

Disclosure of notes on other current financial liabilities explanatory [Text Block]

Note - 21 OTHER FINANCIAL LIABILITIES	As at	As at 31 March
	31 March 2022	2021
Amount (Rs.)	Amount (Rs.)	
Payable to employees	208	192
Interest accrued on long term debts	14	13
Stock appreciation rights (Refer Note 32)	175	80
Right to subscribe (Refer Note 32)	49	157
Payable on purchase of Property, Plant and Equipment	86	-
Other Liabilities	1	2
TOTAL	533	444
Note:		
(i). Right to subscribe: The Company has granted the right to subscribe to equity shares of the Company at a predetermined price to certain existing shareholders as per the shareholder's agreements and to certain lenders as per loan agreements.		
(ii). Stock appreciation rights: Eligible employees and consultants are entitled to receive cash on account of appreciation in stock prices of the company, subject to fulfilment of certain vesting conditions.		
The fair value of the above liabilities as at the year end are determined by actuarial valuations using Black-Scholes Model.		

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (41) [See below]	
Description of estimates and critical accounting estimates explanatory [TextBlock]	Textual information (42) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	0	0
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	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

Textual information (41)

Disclosure of additional balance sheet notes explanatory [Text Block]

DISCLOSURES REQUIRED UNDER SECTION 22 OF THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006		
Particulars	As at 31 March 2022	As at 31 March 2021
Rs.	Rs.	
(i) Principal amount remaining unpaid to MSME suppliers as on	88	22
(ii) Interest due on unpaid principal amount to MSME suppliers as on	7	3
(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)	4	3
(v) The amount of interest accrued and remaining unpaid as on	7	3
(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. This has been relied upon by the auditors.

Textual information (42)

Description of estimates and critical accounting estimates explanatory [Text Block]

<p>Note - 43</p> <p>The Code on Social Security, 2020 (the Code) has been enacted, which would impact the contributions by the Company towards Provident Fund and Gratuity. The effective date from which the changes are applicable is yet to be notified. The Ministry of Labour and Employment (the Ministry) has released draft rules for the Code on 13 November 2020. The Company will complete its evaluation and will give appropriate impact in its financial statements in the period in which the Code becomes effective and the related rules are published.</p>
<p>Note - 44</p> <p>Amendments effective from April 1, 2022 :</p> <p>On March 23, 2022, the Ministry of Corporate Affairs (MCA) issued certain amendments and annual improvements to Ind AS. These amendments are applicable for accounting periods beginning on or after April 1, 2022:</p> <ul style="list-style-type: none"> - Ind AS 103 – Business Combinations – Reference to conceptual framework added - Ind AS 16 – Property, Plant and Equipment – Accounting for proceeds before an asset's intended use - Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets – Assessing if the contract is onerous - Annual improvements to Ind AS – Improvements added in Ind AS 101 (First time adoption of Ind AS), Ind AS 109 (Financial Instruments), Ind AS 116 (Leases) and Ind AS 41 (Agriculture) <p>The Company will evaluate the impact of the above, where applicable, on the financial statements and give impact of the same in the relevant period.</p>

[611800] Notes - Revenue

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

	01/04/2021 to 31/03/2022
Disclosure of revenue [TextBlock]	Textual information (43) [See below]

Textual information (43)

Disclosure of revenue [Text Block]

Note - 42 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 contract with customers for the year ended March 2022 and March 2021. 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 2022	Year ended 31 March 2021
Revenue from contracts with customers disaggregated based on geography		
a. Domestic	4,085	798
b. Exports	-	-
Total Revenue from Operations	4,085	798
C. Reconciliation of Gross Revenue from Contracts With Customers		
Gross Revenue	4,093	810
Less : Deferred revenue	8	12
Net Revenue recognised from Contracts with Customers	4,085	798
D. Deferred Revenue		
Balance as at the beginning of the year	12	11
Revenue recognised that was included in the deferred revenue balance at the beginning of the year	12	11
Increases due to cash received, excluding amounts recognised as revenue during the year	8	12

Balance as at end of the year

8

12

The Company sells goods on advance payment basis. Hence, there is no significant financing component in any transaction with the customers.

[612400] Notes - Service concession arrangements

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

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

[612000] Notes - Construction contracts

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

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

[612600] Notes - Employee benefits

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (44) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

Textual information (44)

Disclosure of employee benefits [Text Block]

Note - 35 EMPLOYEE BENEFITS

(a) Defined Contribution Plan

The Company's contribution to Provident Fund aggregating Rs. 38 millions (2020-21:Rs. 23 millions) 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	
Valuation as at	31 March 2022	31 March 2021
Discount rate(s)	6.03%	5.63%
Expected return on assets	0.00%	0.00%
Expected rate(s) of salary increase	15.00%	15.00%
Attrition rate	18.00%	18.00%

Defined benefit plans – as per actuarial valuation as on

Particulars	Gratuity		(Amount in Rs. millions)
	31 March 2022	31 March 2021	

A. Components of Employer Expense

Current Service Cost	16	17	
Past service cost and (gains)/losses from settlements		-	-
Net interest expense	3	2	
Components of defined benefit costs recognised in profit or loss	19	19	

B. Remeasurement effects recognised in Other Comprehensive Income

Actuarial gains and loss arising from changes in financial assumptions	(2)	1	
Actuarial gains and loss arising from experience adjustments	7	(10)	
Others (Actuarial gains and loss arising from changes in demographic assumptions)		-	0

Components of defined benefit costs recognised in other comprehensive income

	5	(9)	
Total	24	10	

I. Net Asset/(Liability) recognised in the Balance Sheet as at 31 March

1. Present value of defined benefit obligation as at 31st March	66	46	
2. Fair value of plan assets as at 31st March		-	-
3. Surplus/(Deficit)	(66)	(46)	
4. Current portion of the above	(5)	(2)	

5. Non current portion of the above	(61)	(43)		
		(Amount in Rs. millions)		
II. Change in the obligation during the year ended 31 March				
1. Present value of defined benefit obligation at the beginning of the year	46	38		
2. Expenses Recognised in statement of Profit and Loss				
- Current Service Cost	16	17		
- Past Service Cost		-		
- Interest Expense (Income)	3	2		
3. Recognised in Other Comprehensive Income Remeasurement gains / (losses)				
- Actuarial Gain (Loss) arising from:				
i. Demographic Assumptions	7	(10)		
ii. Financial Assumptions	(2)	1		
iii. Experience Adjustments		0		
4. Benefit payments	(3)	(3)		
5. Present value of defined benefit obligation at the end of the year	66	46		
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	
Principal assumption	Changes in assumption	Impact on defined benefit obligation		
Increase in assumption	Decrease in assumption			
Discount rate	2022	100bps	(4)	5
	2021	100bps	(3)	4

Salary growth rate	2022	100bps	3	(3)
	2021	100bps	3	(2)
Attrition rate	2022	25%	(8)	12
	2021	25%	(14)	1

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:	(Amount in Rs. millions)	
	As at 31 March 2022	As at 31 March 2021
Within 1 year	5	2
2-5 year	27	18
5 years and above	78	55

The weighted average duration of the defined benefit obligation as at 31 March 2022 is 4.48 years (2021: 4.48 years)

VIII. Experience Adjustments :	Period Ended	
	31 March 2022	31 March 2021
	Gratuity	
1. Defined Benefit Obligation	66	46
2. Fair value of plan assets	-	-
3. Surplus/(Deficit)	66	46
4. Experience adjustment on plan liabilities [(Gain)/Loss]	7	(10)
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

[612800] Notes - Borrowing costs

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

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

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

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

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

Key managerial personnels and directors [Axis]	Column 1	Column 2	Column 3	Column 4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	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	Graduation	Graduation	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	4.509696	4.314687	22.643735	2.553709
Perquisites key managerial personnel or director	0.372504	0.328872	0.104316	0.014858
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	4.8822	4.643559	22.748051	2.568567
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	4.8822	4.643559	22.748051	2.568567
Ceiling as per act key managerial personnel or director remuneration	0	0	0	0

[612200] Notes - Leases

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]		
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

[612300] Notes - Transactions involving legal form of lease

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

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

[612900] Notes - Insurance contracts

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

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

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

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

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

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (45) [See below]	
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	4,056	782
Revenue from sale of services	29	16
Total revenue from operations other than finance company	4,085	798
Total revenue from operations	4,085	798
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	18	33
Interest on other current investments	4	3
Total interest income on current investments	22	36
Total interest income	22	36
Dividend income [Abstract]		
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	0	6
Net gain/loss on sale of non-current investments	20	27
Total net gain/loss on sale of investments	20	33
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	4	1
Miscellaneous other non-operating income	8	15
Total other non-operating income	12	16
Total other income	54	85
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Interest expense non-current loans, banks	331	226
Total interest expense non-current loans	331	226
Interest lease financing	52	37
Other interest charges	4	3
Total interest expense	387	266
Other borrowing costs	11	10
Total finance costs	398	276
Employee benefit expense [Abstract]		
Salaries and wages	1,107	826
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	38	23
Total contribution to provident and other funds	38	23
Employee share based payment [Abstract]		
Employee share based payment- Cash settled	276	231
Total employee share based payment	276	231
Gratuity	19	12
Staff welfare expense	55	22
Other employee related expenses	-347	-457
Total employee benefit expense	1,148	657
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	295	265
Amortisation expense	189	86
Total depreciation, depletion and amortisation expense	484	351
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0

Power and fuel	0	0
Rent	45	50
Repairs to building	0	0
Repairs to machinery	8	4
Insurance	16	8
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	3	10
Total rates and taxes excluding taxes on income	3	10
Electricity expenses	28	16
Travelling conveyance	53	20
Legal professional charges	252	160
Training recruitment expenses	27	2
Safety security expenses	22	13
Directors sitting fees	0	0
Advertising promotional expenses	455	315
Cost repairs maintenance other assets	14	10
Impairment loss on financial assets [Abstract]		
Impairment loss on financial assets other	20	3
Total impairment loss on financial assets	20	3
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	18	19
Payments to auditor [Abstract]		
Payment for audit services	2	1
Total payments to auditor	2	1
CSR expenditure	0	0
Miscellaneous expenses	671	384
Total other expenses	1,634	1,015
Current tax [Abstract]		
Current tax pertaining to previous years	0	0
Current tax pertaining to current year	0	0
MAT credit recognised during year	0	0
Total current tax	0	0

Textual information (45)

Subclassification and notes on income and expense explanatory [Text Block]

Accounting Ratios Particulars	31-Mar-22	31-Mar-21	% change
(i) Current ratio			
Current Assets (A)	2,926	2,585	
Current Liabilities (B)	3,943	2,038	
Current Ratio (A/B)	0.74	1.27	-41%
<p>Note: Current ratio has reduced during the year due to increase in short term borrowings and trade payables to meet increased operational requirements and liquidation of short term investments.</p>			
(ii) Debt to Equity ratio			
Long term borrowings	1,088	1,108	
Short term borrowings	1,897	609	
Total Debt (A)	2,985	1,717	
Shareholders' Equity (B)	2,249	3,762	
Debt to Equity ratio (A/B)	1.33	0.46	191%
<p>Note: Increase in debt to equity ratio during the year is due to increase in short term borrowings and accumulation of current year losses.</p>			
(iii) Debt service coverage ratio			
<p>Note: Ratio is not presented since the Company has incurred losses during the current and previous year.</p>			
(iv) Return on Equity			

Profit / (Loss) after tax	(3,441)	(2,333)	
Less:			
Preference Dividend	-	-	
Net Profit / (Loss) after tax (A)	(3,441)	(2,333)	
Opening Shareholder's equity	3,762	2,504	
Closing shareholders' equity	2,249	3,762	
Average shareholder's equity (B)	3,005	3,133	
Return on Equity (A/B)	-114%	-74%	54%
<p>Note: Decrease in return on equity is due to losses incurred during the year, despite issue of equity shares against share subscription rights & issue of compulsorily convertible debentures at premium.</p>			
(v) Inventory turnover ratio			
Cost of goods sold (A)	3,916	917	
Opening inventory	567	177	
Closing inventory	607	567	
Average inventory (B)	587	372	
Inventory turnover ratio (A/B)	6.67	2.47	170%
<p>Note: Improvement in inventory turnover ratio is due to increased operations and comparable reduction in inventory held in stock during the year.</p>			
(vi) Trade Receivable turnover ratio			
<p>Note: Trade Receivable turnover ratio is not applicable since the Company sells goods / services on advance basis. Outstanding trade</p>			

receivables are
mainly on account of

receivable on scrap sales and debit notes raised on dealers.			
(vii) Trade Payable turnover ratio			
Total purchases & other expenses (A)	5,528	2,230	
Opening payable	676	106	
Closing payable	1,216	676	
Average accounts payable (B)	946	391	
Trade Payable turnover ratio (A/B)	5.84	5.71	2%
Particulars	31-Mar-22	31-Mar-21	% change
(viii) Net capital turnover ratio			
Net sales (A)	4,085	798	
Current assets	2,926	2,585	
Current liabilities	3,943	2,038	
Working capital (B)	(1,017)	547	
Net capital turnover ratio (A/B)	(4.02)	1.46	-375%
Note: Reduction in working capital turnover ratio is due to reduction in net working capital on account of increase in short term borrowings and trade payables to meet increased operational requirements and liquidation of short term investments.			
(ix) Net Profit / (Loss) ratio			
Net Profit / (Loss) (A)	(3,441)	(2,333)	
Net sales (B)	4,085	798	
Net Profit / (Loss) ratio (A/B)	-84%	-292%	-71%
Note: Increase in net Profit / (Loss) ratio is due to increase in operations of the			

company during the year and related economies of scale.

(x) Return on capital employed

Profit / (Loss) before taxes		(3,441)	(2,333)	
Add:				
Depreciation and amortization		484	351	
Interest cost		398	276	
Earning before interest, depreciation and taxes (A)	(2,559)	(1,706)		
Tangible net worth		(82)	1,348	
Total Debt		2,985	1,717	
Capital employed (B)		2,903	3,065	
Return on capital employed (A/B)		-88%	-56%	58%

Note: Decrease in return on capital employed ratio is due to increase in losses during the year while the capital employed has remained the same.

(xi) Return on Investment

Capital Gain / (Loss) & Dividend		20	27	
Mark to Market valuation		-	6	
Profit / (Loss) on Investment in Mutual Funds (A)	20	33		
Opening Investment		1,120	857	
Closing Investment		569	1,120	
Average Investment in Mutual Funds (B)		844	988	
Return on Investment in Mutual Funds (A/B)		2%	3%	-29%

Note: Decrease in return on investment in Mutual Funds is due to reduction in average investments held during current year.

Note 46 : Other statutory disclosures

A. The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other persons or entities, including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall;

- i. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- ii. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

B. The company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall;

- i. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- ii. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

Note 47

As at 31st March 2022 there are no proceedings initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

Note 48

As of balance sheet, the Company has an aggregate sum of INR 6.08 millions (USD 78,390 and EURO 7,367) payable to overseas companies towards import of goods and services which are outstanding beyond the prescribed time limit for payment as per the extant Foreign Exchange Management Act (FEMA) regulations. The Company is in the process of collating the requisite documentation for initiating payments. The Company believes that the penalty, if any, on account of these delays will not be material.

Note - 49

The financial statements are presented in Rs. in million. Those items which are required to be disclosed and which were not presented in the financial statement due to rounding off to the nearest Rs. in million are given below as applicable:

Statement of Changes in Equity:

Particulars	Equity Shares of Re.	Equity Shares of		Amount in Rs. Millions
	1 each	No. of Shares	Rs. 37 each	
No. of Shares	Amount in Rs. Millions	No. of Shares	Amount in Rs. Millions	
As at 31 March 2020	1,05,805	1,05,705	3,530	1,30,610
Changes in equity share capital during the year	-	-	-	-
As at 31 March 2021	1,05,805	1,05,705	3,530	1,30,610
Changes in equity share capital during the year	5,025	5,025	-	-
As at 31 March 2022	1,10,830	1,10,730	3,530	1,30,610

Statement of Cash Flows

Particulars	As at 31 March 2022	As at 31 March 2021
Amount (Rs.)	Amount (Rs.)	
C. Cash flows from		

financing activities

Proceeds from issue of CCPS and equity shares

5,025

-

Other Financial Assets (Refer Note - 3)

Particulars As at 31 March 2022 As at 31 March 2021

Amount (Rs.) Amount (Rs.)

Investments in equity instruments (unquoted)

Investments in Equity shares of M/S

Autovert Technologies Private Limited

5,700

5,700

(570 (PY 570) equity shares of Rs. 10 each)

Cash and Cash Equivalents (Refer Note - 8)

Particulars As at 31 March 2022 As at 31 March 2021

Amount (Rs.) Amount (Rs.)

Cash in hand

20,537

1,376

Trade Payables (Refer Note - 19)

(c) Relationship with struckoff companies

Name of struck off Company	Transactions during the year 31 March 2022	Transactions during the year 31 March 2021	Balance outstanding as at 31 March 2022	Balance outstanding as at 31 March 2021
----------------------------	--	--	---	---

Touch Stream Solutions Private Ltd.	10,730	24,581	-	-
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Related Party Disclosures (Refer Note - 36)

Particulars	For the year ended	Hero Moto Corp. Ltd.	Hero FinCorp Limited	Sachin Bansal	KMP of the Company
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Issue of Equity shares including securities premium	31-Mar-22	998	-	4,027	-
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31-Mar-21	-	-	-	-	-
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Note 50

Previous year's figures have been regrouped or reclassified wherever necessary to correspond to the current year's grouping / classification and disclosure.

For and on behalf of
Board of Directors of

Ather Energy Private
Limited

Tarun Sanjay Mehta Swapnil Babanlal Jain
Director Director
DIN: 6392463 DIN: 6682759

Deepak Jain Raj Kiran BS
Chief Financial Company Secretary
Officer

Date: 2 May 2022
Place: Bangalore

[613200] Notes - Cash flow statement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	574	53	213
Other differences to cash and cash equivalents in statement of cash flows	0	0	
Cash and cash equivalents	574	53	
Income taxes paid (refund), classified as operating activities	7	0	
Total income taxes paid (refund)	7	0	

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Other Comprehensive income, attributable to owners of parent	-5	9
Other Comprehensive income, attributable to non-controlling interests	0	0
Changes in inventories of finished goods	143	-105
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	143	-105
Domestic sale manufactured goods	4,056	782
Total domestic turnover goods, gross	4,056	782
Total revenue from sale of products	4,056	782
Domestic revenue services	29	16
Total revenue from sale of services	29	16
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement [TextBlock]	Textual information (46) [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 (46)

Disclosure of fair value measurement [Text Block]

Note - 32 FAIR VALUE MEASUREMENT						
Fair Valuation Techniques and Inputs used :					(Amount in Rs. millions)	
Element in Financial Statement		Fair Value as at	Fair Value Hierarchy	Valuation techniques used	Significant unobservable input	
Classification	31 March 2022	31 March 2021				
(i) Investments in mutual funds	FVTPL	373	924	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	175	-	93 Level 3	At Market Prices -	
(v) Right to subscribe	FVTPL	49	157	Level 3	At Market Prices -	
(vi) Security Deposits	Amortised Cost	55	-	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 - 33 TERMS OF BORROWING						
Particulars	Lender	Outstanding Amount	Term (years)	Interest	No. of instalments outstanding	(Amount in Rs. millions) Primary security
Secured Loans - Long term	Hero FinCorp Ltd	18	5 Years	10%	14	Fixed assets
61	5 Years	10%	15	Fixed assets		
69	6 Years	10%	20	First pari passu charge on all the current assets		
120	6 Years	10%	21			
430	5 Years	15%	26	Movable property (not being pledge)		
68	5 Years	15%	27	Movable property		

420	2 Years	16%	15	(not being pledge); Exclusive pledge over 89,600 equity shares.		
267	2 Years	16%	16			
492	3 Years	18%	29			
Secured Loans - Long term	Axis Bank	24	5 Years	9%	7	Book debts; floating charge; movable property (not being pledge); fixed deposit
264	5 Years	9%	47			
Secured Loans - Long term	InnoVen Capital India Pvt. Ltd.	63	3 Years	14%	4	Uncalled share capital; book debts; trademark; patent, licence under a patent; movable property (not being pledge); copyright.
Secured Loans - Short term	400	4 Months	15%	1		Charge on all current assets; fixed deposit; brand, trademark, patent, licence under a patent.
Secured Loans - Short term	Axis Bank	289	6 Months	9%	1	

[613300] Notes - Operating segments

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of entity's operating segments [TextBlock]	Textual information (47) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (47)

Disclosure of entity's operating segments [Text Block]

Note - 34 OPERATING SEGMENTS

Operating Segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker ('CODM') of the Company. The CODM, who is responsible for allocating resources and assessing performance of the operating segments, that has been identified by the Directors of the Company. Domestic segment includes sales and services to customers located in India. There are no major individual customer whose revenue exceeds more than 10% of the entity's revenue.

[610700] Notes - Business combinations

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[610800] Notes - Related party

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]	Textual information (48) [See below]	
Whether there are any related party transactions during year	No	No
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (48)

Disclosure of related party [Text Block]

Note - 36 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

1. Tarun Sanjay Mehta - Director
2. Swapnil Babanlal Jain - Director
3. Rajat Bhargava - Director (upto 15 October 2020)
4. Deepak Jain - Chief Financial Officer
5. Raj Kiran Sitaramu Badavanahalli - Company Secretary (w.e.f 19 October 2020)
6. Harish Brahmakal Nagaraj - Company secretary (upto 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 Moto Corp. Ltd.	Hero FinCorp Limited	Sachin Bansal	KMP of the Company
Issue of Equity shares including securities premium*	31-Mar-22	0	-	0	-
31-Mar-21	-	-	-	-	-
Issue of Compulsorily Convertible preference shares including securities premium	31-Mar-22	-	-	-	-
31-Mar-21	1,739	-	1,700	-	-
Issue of Compulsorily Convertible debentures including securities premium	31-Mar-22	1,500	-	-	-
31-Mar-21	-	-	-	-	-
Term loan taken	31-Mar-22	-	1,300	-	-
31-Mar-21	-	-	-	-	-
Repayment of term loan	31-Mar-22	-	460	-	-
31-Mar-21	-	150	-	-	-
Interest on Term loan **	31-Mar-22	-	253	-	-

31-Mar-21	-	160	-	-	
Managerial remuneration paid to KMPs ***	31-Mar-22	-	-	-	40
31-Mar-21	-	-	-	43	
Nature of balances with Related Parties					
Particulars	For the year ended	Hero Moto Corp. Ltd.	HeroFin Corp Limited	Sachin Bansal	KMP of the Company
Term Loan	31-Mar-22	-	1,944	-	6
31-Mar-21	-	1,104	-	-	
Interest accrued on long term debts	31-Mar-22	-	8	-	-
31-Mar-21	-	12	-	-	
*Excludes Rs. 48,900 per share securities premium on fair valuation of right to subscribe.					
**Excludes Rs. 10 millions charged to statement of profit and loss on account of effective interest rate calculation as per Ind AS.					
***The Acturial 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 contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Tax contingent liability [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Claims not acknowledge as debt (Cutomes, GST and Litigations)	Claims not acknowledge as debt (Cutomes, GST and Litigations)
Explanation of estimated financial effect of contingent liabilities	Claims not acknowledge as debt (Cutomes, GST and Litigations)	Claims not acknowledge as debt (Cutomes, GST and Litigations)
Estimated financial effect of contingent liabilities	2	0
Explanation of possibility of reimbursement contingent liabilities	As per notes	As per notes
Indication of uncertainties of amount or timing of outflows contingent liabilities	As per notes	As per notes

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (49) [See below]	
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

Textual information (49)

Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

Note - 37 CONTINGENT LIABILITIES AND COMMITMENTS		(Amounts In Rs millions)
Contingent liabilities (to the extent not provided for)	Amount in Rs.	
As at 31 March 2022	As at 31 March 2021	
Contingent liabilities		
(a) Claims against the Company not acknowledged as debt # (Custom Duties, GST & litigation)	2	-
Commitments		
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advances)	209	19

[700200] Notes - Corporate social responsibility

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

	01/04/2021 to 31/03/2022
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (50) [See below]
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No

Textual information (50)

Disclosure of corporate social responsibility explanatory [Text Block]

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.

[610500] Notes - Events after reporting period

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

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

[612500] Notes - Share-based payment arrangements

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of share-based payment arrangements [TextBlock]	Textual information (51) [See below]	
Whether there are any share based payment arrangement	No	No

Textual information (51)

Disclosure of share-based payment arrangements [Text Block]

1.6 ESOP (ESOP 2021 Plan)		
Areas	Granting and Vesting terms	
Exercise of options while in employment	Liquidity Events	
Resignation / Termination other than due to Breach	Allowed to carry vested options till liquidity event	
Retirement	Allowed to carry vested options till liquidity event	
Death	Allowed to carry vested options till liquidity event	
Termination due to permanent incapacity	Allowed to carry vested options till liquidity event	
Any other reasons	At the discretion of the Board	
Reconstruction	Inclusion of Strategic Sale (Tag along and drag along)	
Lapse	Cash Settlement / Buy Back / Purchase by Investor / IPO	
Lock in Period	Transfer of shares as per AOA	
The activity of ESOP Plan is as Follows:		
Particulars	As at 31 March 2022	As at 31 March 2021
Shares arising out of Option		
Outstanding at the beginning	22,929	19,889
Granted/adjustment	9,515	4,190
Exercised	-	-
Cancelled	1,553	1,150
Expired	-	-
Outstanding at the end of the year	30,891	22,929
Exercisable at the end of the year	-	-
The Fair value for the above ESOP on the date of the grant using the Black Scholes Merton Model with the following assumptions:		
Particulars	As at 31 March 2022	As at 31 March 2021
Weighted average share price (Rs)	20,200 to 73,824	20,200 to 73,824
Exercise Price (Rs)	1	1
Expected Volatility	50%	50%
Expected life of the Options	5- 8 years	5- 8 years
Expected Dividends (%)	0%	0%
Risk free interest rate (%)	5.42% to 6.16%	6%

[613000] Notes - Earnings per share

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]	Textual information (52) [See below]	
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

Textual information (52)

Disclosure of earnings per share [Text Block]

Note - 40 EARNINGS PER SHARE		
Particulars	Year ended 31 March 2022	Year ended 31 March 2021
Profit / (loss) for the year attributable to owners of the Company	(3,441)	(2,333)
Less: Preference dividend and tax thereon	-	-
Profits used in the calculation of basic earnings per share from continuing operations	(3,441)	(2,333)
Weighted average number of equity shares	4,80,972	4,17,078
Earnings/ (Loss) per share from continuing operations - Basic and diluted (in Rs.)	(7,154)	(5,594)

[610900] Notes - First time adoption

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

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