

API HOLDINGS LIMITED
Consolidated Financial Statements for period 01/04/2020 to 31/03/2021

[700300] Disclosure of general information about company

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/03/2019 to 30/03/2019
Name of company	API HOLDINGS LIMITED		
Corporate identity number	U60100MH2019PLC323444		
Permanent account number of entity	AASCA1201E		
Address of registered office of company	902, 9th Floor, Raheja Plaza 1, B-Wing, Opposite R-City Mall, L.B.S Marg, Ghatkopar (W), Mumbai, MAHARASHTRA, INDIA - 400086		
Type of industry	Commercial and Industrial		
Period covered by financial statements	12 months		
Date of start of reporting period	01/04/2020	31/03/2019	01/03/2019
Date of end of reporting period	31/03/2021	31/03/2020	30/03/2019
Nature of report standalone consolidated	Consolidated		
Content of report	Financial Statements		
Description of presentation currency	INR		
Level of rounding used in financial statements	Millions		
Type of cash flow statement	Indirect Method		

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

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

Auditors [Axis]	1
	01/04/2020 to 31/03/2021
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Price Waterhouse Chartered Accountants LLP
Name of auditor signing report	KHATRI NITIN LOKUMAL
Firms registration number of audit firm	012754N/N500016
Membership number of auditor	110282
Address of auditors	252, Veer Savarkar Marg, Shivaji Park, Dadar (West) Maharashtra-MH400028
Permanent account number of auditor or auditor's firm	AAFFP3698A
SRN of form ADT-1	T12851218
Date of signing audit report by auditors	30/07/2021
Date of signing of balance sheet by auditors	30/07/2021

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	01/04/2020 to 31/03/2021
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

Opinion

We have audited the accompanying consolidated financial statements of API Holdings Private Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") (refer Note 54 to the attached consolidated financial statements), which comprise the consolidated Balance Sheet as at March 31, 2021, and the consolidated Statement of Profit and Loss (including Other Comprehensive Income), the consolidated statement of changes in equity and the consolidated cash flows Statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information prepared based on the relevant records. (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2021, of consolidated total comprehensive income (comprising of loss and other comprehensive income), consolidated changes in equity and its consolidated cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in India in terms of the Code of Ethics issued by ICAI and the relevant provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in sub-paragraph 13 and 14 of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw your attention to Note 52 to the financial statements in respect of the Scheme of Amalgamation (the "scheme") between the Holding Company and Thea Technologies Private Limited ('Thea'), Swifto Services Private Limited ('Swifto'), 91Streets Media Technologies Private Limited ('91 Streets'), Ascent Health and Wellness Solutions Private Limited ('Ascent'), Aahaan Commercial Private Limited ('Aahaan') and Lokprakash Vidhya Private Limited ('Lokprakash'), as approved by National Company Law Tribunal vide its order dated June 8, 2020. The scheme has been given effect to in the consolidated Ind AS financial statements in the following manner:

all the assets and liabilities of Thea and Swifto have been transferred to 91Streets; and subsequently the assets and liabilities of 91Streets have been transferred to API in accordance with Ind AS 103 which is different from the appointed date specified in the NCLT Order;

all the assets and liabilities of Ascent, Aahaan and Lokprakash have been transferred with effect from the appointed date as set out in the Scheme which is different from the date required under Ind AS 103.

Our opinion is not modified in respect of this matter.

Other Information

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

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed and the reports of the other auditors as furnished to us (Refer paragraph 13 and 14 below), we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows, and changes in equity of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

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

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

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

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

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

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

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

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

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

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

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

Other Matters

We did not audit the consolidated financial information of API Holdings Private Limited included in the consolidated Ind AS financial statements of the Group, which constitute total assets of Rs. 76.09 million and net assets of Rs. (32.17) million as at March 31, 2020, total revenue of Rs. Nil million, total comprehensive income (comprising of loss and other comprehensive income) of Rs. (32.27) million and net cash flows amounting to Rs. 21.20 million for the period then ended, are based on the previously issued statutory financial statements for the period ended March 31, 2020 prepared in accordance with the Companies (Accounting Standards) Rules, 2006 (as amended) which were audited by the predecessor auditor who expressed an unmodified opinion vide report dated December 23, 2020. The adjustments to those financial statements for the differences in accounting principles adopted by the API Holdings Private Limited on transition to the Ind AS have been audited by us.

We did not audit the consolidated financial information of a subsidiary whose financial statements reflect total revenue of Rs. 632.23 million, total comprehensive income (comprising of loss and other comprehensive income) of Rs. (790.15) million and net cash flows amounting to Rs. 1,510.58 million for the period January 22, 2021 to March 31, 2021, as considered in the consolidated financial statements. These consolidated financial information have been audited by other auditors whose reports have been furnished to us by the Management, and our opinion on the consolidated financial statements insofar as it relates to the amounts and disclosures included in respect of this subsidiary and our report in terms of sub-section (3) of Section 143 of the Act including report on Other Information insofar as it relates to the aforesaid subsidiary, is based solely on the reports of the other auditors.

We did not audit the financial information of a subsidiary whose financial statements reflect total revenue of Rs. Nil million, total comprehensive income (comprising of loss and other comprehensive income) of Rs. 0.01 million and net cash flows amounting to Rs. 0.01 million for the period April 1, 2020 to February 9, 2021, as considered in the consolidated financial statements. These consolidated financial statements have been audited by other auditors whose reports have been furnished to us by the Management, and our opinion on the consolidated financial statements insofar as it relates to the amounts and disclosures included in respect of this subsidiary and our report in terms of sub-section (3) of Section 143 of the Act including report on Other Information insofar as it relates to the aforesaid subsidiary, is based solely on the reports of the other auditors.

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

Report on Other Legal and Regulatory Requirements

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

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

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

The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including other comprehensive income), Consolidated Statement of Changes in Equity and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account and records maintained for the purpose of preparation of the consolidated financial statements.

In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act. (Refer emphasis of matter paragraph above).

On the basis of the written representations received from the directors of the Holding Company as on March 31, 2021 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies incorporated in India, none of the directors of the Group companies, incorporated in India is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164(2) of the Act.

With respect to the adequacy of internal financial controls with reference to financial statements of the Group and the operating effectiveness of such controls, refer to our separate report in Annexure A.

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

The consolidated financial statements disclose the impact, of pending litigations on the consolidated financial position of the Group– Refer Note 55 to the consolidated financial statements.

The Group did not have long-term contracts including derivative contracts as at March 31, 2021 for which there were any material foreseeable losses.

During the year ended March 31, 2021, there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, and its subsidiary companies incorporated in India.

The reporting on disclosures relating to Specified Bank Notes is not applicable to the Group for the year ended March 31, 2021.

The provisions of Section 197 read with Schedule V to the Act are applicable only to public companies. Accordingly, reporting under Section 197(16) of the Act is not applicable to the Company.

Report on the Internal Financial Controls with reference to financial statements under Clause (i) of Sub-section 3 of Section 143 of the Act

1. In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2021, we have audited the internal financial controls with reference to financial statements of API Holdings Private Limited (hereinafter referred to as “the Holding Company”) and its subsidiary companies which are companies incorporated in India, as of that date. Reporting under clause (i) of sub section 3 of Section 143 of the Act in respect of the adequacy of the internal financial controls with reference to financial statements is not applicable to seven subsidiaries incorporated in India namely Dial Health Drug Supplies Private Limited, Shell Pharmaceuticals Private Limited, Avighna Medicare Private Limited, Arzt and Health Private Limited, AHSWPL India Private Limited, Instinct Innovations Private Limited and Aarush Tirupati Enterprises Private Limited, pursuant to MCA notification GSR 583(E) dated 13 June 2017.

Management’s Responsibility for Internal Financial Controls

2. The respective Board of Directors of the Holding company, its subsidiary companies, to whom reporting under clause (i) of sub section 3 of Section 143 of the Act in respect of the adequacy of the internal financial controls with reference to financial statements is applicable, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on 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 (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor’s Responsibility

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

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

5. We believe that the audit evidence we have obtained and the audit evidence obtained by

the other auditors in terms of their reports referred to in the Other Matters paragraph below, is

sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system with reference to financial statements.

Meaning of Internal Financial Controls with reference to financial statements

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

Inherent Limitations of Internal Financial Controls with reference to financial statements

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

Opinion

8. In our opinion, the Holding Company and its subsidiary companies, which are companies incorporated in India, have, in all material respects, an adequate internal financial controls system with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of 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.

Other Matters

9. Our aforesaid reports under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to financial statements insofar as it relates to four subsidiary companies, which are companies incorporated in India, is based on the corresponding reports of the auditors of such companies incorporated in India. Our opinion is not qualified in respect of this matter

[110000] Balance sheet

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

	31/03/2021	31/03/2020	30/03/2019
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	613.68	207.94	0
Capital work-in-progress	2.5	0	0
Goodwill	31,921.56	6.75	0
Other intangible assets	(A) 1,617.03	(B) 421.28	0
Intangible assets under development	0	3.5	0
Non-current financial assets [Abstract]			
Non-current investments	1.08	10.33	0
Loans, non-current	94.11	59	0
Other non-current financial assets	(C) 206.05	(D) 66.17	0
Total non-current financial assets	301.24	135.5	0
Deferred tax assets (net)	(E) -190.94	(F) 183.27	0
Other non-current assets	1,399.54	9.55	0
Total non-current assets	35,664.61	967.79	0
Current assets [Abstract]			
Inventories	4,056.16	1,159.49	0
Current financial assets [Abstract]			
Current investments	8.06	7.38	0
Trade receivables, current	3,570.73	472.55	0
Cash and cash equivalents	2,295.45	241.65	0
Bank balance other than cash and cash equivalents	936.36	343.64	0
Loans, current	56.71	1,516.5	0
Other current financial assets	127.31	39.12	0
Total current financial assets	6,994.62	2,620.84	0
Current tax assets	(G) 2.35	0	0
Other current assets	2,128.01	976.57	0
Total current assets	13,181.14	4,756.9	0
Total assets	48,845.75	5,724.69	0
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	256.2012	0.1	0
Other equity	(H) 34,137.6	(I) 2,462.32	0
Total equity attributable to owners of parent	34,393.8	2,462.42	0
Non controlling interest	1,417.95	0	0
Total equity	35,811.75	2,462.42	0
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	2,321.53	1,526.59	0
Other non-current financial liabilities	(J) 803.48	(K) 439.65	0
Total non-current financial liabilities	3,125.01	1,966.24	0
Provisions, non-current	146.8	20.25	0
Other non-current liabilities	0.08	0.39	0
Total non-current liabilities	3,271.89	1,986.88	0
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	2,016.69	272.09	0
Trade payables, current	(L) 3,655.53	(M) 709.71	0
Other current financial liabilities	(N) 3,058.07	(O) 158.7	0
Total current financial liabilities	8,730.29	1,140.5	0
Other current liabilities	(P) 783.54	(Q) 95.95	0
Provisions, current	245.39	38.94	0

Current tax liabilities	2.89	0	0
Total current liabilities	9,762.11	1,275.39	0
Total liabilities	13,034	3,262.27	0
Total equity and liabilities	48,845.75	5,724.69	0

Footnotes

- (A) Right-of-use asset : 948.48 Other intangible assets : 668.55
 (B) Right-of-use asset : 399.72 Other intangible assets : 21.56
 (C) Other financial assets : 19.91 Non current tax assets (net) : 186.14
 (D) Other financial assets : 0 Non current tax assets (net) : 66.17
 (E) Deferred tax liabilities (net) : -207.69 Deferred tax assets (net) : 16.75
 (F) Deferred tax liabilities (net) : -0.06 Deferred tax assets (net) : 183.33
 (G) Advance income-tax (net of provision for taxes)
 (H) Instruments entirely in the nature of equity : 115.46 Equity component of compound financial instruments : 828.9 Money received against share warrants : 0 Reserves and surplus : 33193.24
 (I) Instruments entirely in the nature of equity : 0 Equity component of compound financial instruments : 78.9 Money received against share warrants : 16.25 Reserves and surplus : 2367.17
 (J) Lease liabilities : 795.68 Other financial liabilities : 7.8
 (K) Lease liabilities : 331.56 Other financial liabilities : 108.09
 (L) -total outstanding dues of micro enterprises and small enterprises : 115.77 -total outstanding dues of creditors other than micro enterprises and small enterprises : 3539.76
 (M) -total outstanding dues of micro enterprises and small enterprises : 28.79 -total outstanding dues of creditors other than micro enterprises and small enterprises : 680.92
 (N) Lease liabilities : 191.36 Other financial liabilities : 2866.71
 (O) Lease liabilities : 75.19 Other financial liabilities : 83.51
 (P) Other current liabilities : 707.1 Contract liabilities : 76.44
 (Q) Other current liabilities : 91.25 Contract liabilities : 4.7

[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]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -206.77	[INR/shares] -129.15
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -206.77	[INR/shares] -129.15
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -206.77	[INR/shares] -129.15
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -206.77	[INR/shares] -129.15

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	23,352.69	6,675.42
Other income	253.93	699.06
Total income	23,606.62	7,374.48
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	22,668.17	6,991.24
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,143.95	-582.38
Employee benefit expense	2,702.94	1,371.9
Finance costs	434.31	118.86
Depreciation, depletion and amortisation expense	329.01	187.71
Other expenses	4,818.8	2,756.71
Total expenses	29,809.28	10,844.04
Profit before exceptional items and tax	-6,202.66	-3,469.56
Total profit before tax	-6,202.66	-3,469.56
Tax expense [Abstract]		
Current tax	46.68	-0.1
Deferred tax	164.02	-116.67
Total tax expense	210.7	-116.77
Total profit (loss) for period from continuing operations	-6,413.36	-3,352.79
Total profit (loss) for period	-6,413.36	-3,352.79
Profit or loss, attributable to owners of parent	-6,361.89	-3,352.23
Profit or loss, attributable to non-controlling interests	-51.47	-0.56
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	-34.91	2.07
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	-34.91	2.07
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	-34.91	2.07
Other comprehensive income attributable to net of tax [Abstract]		
Other Comprehensive income, attributable to owners of parent	-34.27	2.09
Other Comprehensive income, attributable to non-controlling interests	-0.64	-0.02
Total comprehensive income	-6,448.27	-3,350.72
Comprehensive income attributable to net of tax [Abstract]		
Comprehensive income, attributable to owners of parent	-6,396.16	-3,350.13
Comprehensive income, attributable to non-controlling interests	-52.12	-0.59
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	-34.91	2.07
Other comprehensive income attributable to [Abstract]		
Other Comprehensive income, attributable to owners of parent	-34.27	2.09
Other Comprehensive income, attributable to non-controlling interests	-0.64	-0.02
Total comprehensive income	-6,448.27	-3,350.72
Comprehensive income attributable to [Abstract]		
Comprehensive income, attributable to owners of parent	-6,396.16	-3,350.13
Comprehensive income, attributable to non-controlling interests	-52.12	-0.59
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]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-6,413.36	-3,352.79		-6,413.36
Changes in comprehensive income components	-34.27	2.16	0	-34.27
Total comprehensive income	-6,447.63	-3,350.63	0	-6,447.63
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves	243.78	13.8	0	243.78
Total deductions to reserves	243.78	13.8	0	243.78
Appropriation towards bonus shares	228.15	0	0	228.15
Increase (decrease) through other changes, equity	14,532.52	4,714.8	0	14,532.52
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	24,906.07	0	0	24,906.07
Other changes in equity, others	-843.75	(A) 1,111.95	0	-843.75
Total other changes in equity	38,122.91	5,812.95	0	38,122.91
Total increase (decrease) in equity	31,675.28	2,462.32	0	31,675.28
Other equity at end of period	34,137.6	2,462.32	0	34,137.6

(A) Reorganisation of 91Streets Media Technologies Private Limited

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]	Equity component of financial instrument [Member]		Reserves [Member]
	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-3,352.79	0	0	-6,413.36
Changes in comprehensive income components	2.16			-34.27
Total comprehensive income	-3,350.63	0	0	-6,447.63
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves	13.8			227.53
Total deductions to reserves	13.8			227.53
Appropriation towards bonus shares	0			228.15
Increase (decrease) through other changes, equity	4,714.8	750	0.2	13,667.06
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0			24,906.07
Other changes in equity, others	1,111.95		78.7	-843.75
Total other changes in equity	5,812.95	750	78.9	37,273.7
Total increase (decrease) in equity	2,462.32	750	78.9	30,826.07
Other equity at end of period	2,462.32	828.9	78.9	33,193.24

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Capital reserves [Member]		Securities premium reserve [Member]
	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-3,352.79	0	0	0
Changes in comprehensive income components	2.16			
Total comprehensive income	-3,350.63	0	0	0
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves	13.8			21.91
Total deductions to reserves	13.8			21.91
Appropriation towards bonus shares	0			228.15
Increase (decrease) through other changes, equity	4,714.6		0.1	13,134.18
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0			24,906.07
Other changes in equity, others	1,017	0.92	1.3	
Total other changes in equity	5,717.8	0.92	1.4	37,790.19
Total increase (decrease) in equity	2,367.17	0.92	1.4	37,790.19
Other equity at end of period	2,367.17	2.32	1.4	47,157.69

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Securities premium reserve [Member]	Employee stock options outstanding [Member]		Amalgamation reserve [Member]
	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0	0	0
Total comprehensive income	0	0	0	0
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves	13.8	136.19		35.16
Total deductions to reserves	13.8	136.19		35.16
Appropriation towards bonus shares	0			
Increase (decrease) through other changes, equity	4,485.2	568.08	239.2	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0			
Other changes in equity, others	4,896.1	268.7	146.8	
Total other changes in equity	9,367.5	700.59	386	-35.16
Total increase (decrease) in equity	9,367.5	700.59	386	-35.16
Other equity at end of period	9,367.5	1,086.59	386	-28.3

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Amalgamation reserve [Member]	Retained earnings [Member]		Remeasurements of defined benefit plans [Member]
		31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	-6,413.36	-3,352.79	0
Changes in comprehensive income components		-34.27	2.16	
Total comprehensive income	0	-6,447.63	-3,350.63	0
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves		34.27		
Total deductions to reserves		34.27		
Increase (decrease) through other changes, equity	1.96	-35.2	-11.86	
Other changes in equity, others	4.9	-1,113.37	-4,032.1	
Total other changes in equity	6.86	-1,182.84	-4,043.96	
Total increase (decrease) in equity	6.86	-7,630.47	-7,394.59	0
Other equity at end of period	6.86	-15,025.06	-7,394.59	0

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Remeasurements of defined benefit plans [Member]	Other retained earning [Member]		Money received against share warrants [Member]
		31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	-6,413.36	-3,352.79	0
Changes in comprehensive income components		-34.27	2.16	
Total comprehensive income	0	-6,447.63	-3,350.63	0
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves		34.27		16.25
Total deductions to reserves		34.27		16.25
Increase (decrease) through other changes, equity		-35.2	-11.86	
Other changes in equity, others		-1,113.37	-4,032.1	
Total other changes in equity		-1,182.84	-4,043.96	-16.25
Total increase (decrease) in equity	0	-7,630.47	-7,394.59	-16.25
Other equity at end of period	0	-15,025.06	-7,394.59	0

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Money received against share warrants [Member]	Other equity other [Member]		Other equity other 1 [Member]
	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0	0	0
Total comprehensive income	0	0	0	0
Other changes in equity [Abstract]				
Increase (decrease) through other changes, equity		115.46		114.75
Other changes in equity, others	16.25		0	
Total other changes in equity	16.25	115.46	0	114.75
Total increase (decrease) in equity	16.25	115.46	0	114.75
Other equity at end of period	16.25	115.46	0	114.75
Description of nature of other equity, others		Refer to child member	Refer to child member	compulsorily convertible preference shares (CCPS)

Statement of changes in equity [Table]

..(8)

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

Components of equity [Axis]	Other equity other 1 [Member]	Other equity other 2 [Member]	
	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	0	0	0
Total comprehensive income	0	0	0
Other changes in equity [Abstract]			
Increase (decrease) through other changes, equity		0.71	
Other changes in equity, others	0		0
Total other changes in equity	0	0.71	0
Total increase (decrease) in equity	0	0.71	0
Other equity at end of period	0	0.71	0
Description of nature of other equity, others	compulsorily convertible preference shares (CCPS)	Compulsorily Convertible Debenture of face	Compulsorily Convertible Debenture of face

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

	01/04/2020 to 31/03/2021
Disclosure of notes on changes in equity [TextBlock]	Textual information (2) [See below]

Textual information (2)

Disclosure of notes on changes in equity [Text Block]

A. Equity Share Capital

Particulars	Amount
-------------	--------

Opening balance	0.1
-----------------	-----

Changes in equity share capital	-
---------------------------------	---

As at March 31, 2020	0.1
----------------------	-----

Changes in equity share capital	256.1
---------------------------------	-------

As at March 31, 2021	256.2
----------------------	-------

B. Instrument entirely in the nature of equity

Particulars	Amount
-------------	--------

Opening balance	-
-----------------	---

Changes during the period	-
---------------------------	---

As at March 31, 2020	-
----------------------	---

Changes during the year	115.46
-------------------------	--------

As at March 31, 2021	115.46
----------------------	--------

C. Other equity

Particulars	Reserve and Surplus				Equity component of compound financial instruments	Money received against share warrants	Total Other equity	Non controlling interest	Total
Securities premium reserve	Retained earnings	Capital reserve	Amalgamation	Employee stock option outstanding					

deficit balance

Balance as at March 31, 2019	-	-	-	-	-	-	-	-	-
------------------------------	---	---	---	---	---	---	---	---	---

Reorganisation of 91Streets Media Technologies Private Limited ("Acquirer")	4,896.10	-4,032.59	1.3	4.9	146.8	78.7	16.25	1,111.46	-1.34	1,110.12
Profit / (loss) for the period	-	-3,352.23	-	-	-	-	-	-3,352.23	-0.56	-3,352.79
Other comprehensive income / (loss)	-	2.09	-	-	-	-	-	2.09	-0.02	2.07
Total comprehensive income for the period	-	-3,350.13	-	-	-	-	-	-3,350.13	-0.59	-3,350.72
Transaction with owners in their capacity as owners										
Instrument entirely in the nature of equity issued during the period	4,478.80	-	-	1.96	-	-	-	4,480.76	-	4,480.76
Equity share capital issued by Acquirer	6.4	-	0.1	-	-	-	-	6.5	-	6.5
Transaction cost on issue of equity instruments	-13.8	-	-	-	-	-	-	-13.8	-	-13.8
Equity component of instruments issued during the period	-	-	-	-	-	0.2	-	0.2	-	0.2
Share based payment expense	-	-	-	-	239.2	-	-	239.2	-	239.2
Transaction with Non Controlling interest	-	-11.86	-	-	-	-	-	-11.86	1.93	-9.93
Balance as at March 31, 2020	9,367.50	-7,394.58	1.4	6.86	386	78.9	16.25	2,462.32	-	2,462.32
Balance as at April 1, 2020	9,367.50	-7,394.58	1.4	6.86	386	78.9	16.25	2,462.32	-	2,462.32
Profit / (loss) for the year	-	-6,361.89	-	-	-	-	-	-6,361.89	-51.47	-6,413.36
Other comprehensive income / (loss)	-	-34.27	-	-	-	-	-	-34.27	-0.64	-34.91
Total comprehensive income for the	-	-6,396.16	-	-	-	-	-	-6,396.16	-52.11	-6,448.27

year

Transaction with owners in their capacity as owners

Equity component of instruments issued during the year

Issue of equity instruments

Issue of equity instruments as considered for business combination

Bonus shares issued

Transaction cost on issue of equity instruments

Employee share based payment issued in business combination

Share based payment expense

Employee share options bought-back during the year

Loss on conversion of share warrants

Recognition of put liability

On account of amalgamation of Acquirer

Non-controlling interests on acquisition of businesses

Balance as at March 31, 2021

						750		750		750
	13,134.18	-	-	-	-	-	-	13,134.18	-	13,134.18
	24,906.07	-	-	-	-	-	-	24,906.07	-	24,906.07
	-228.15	-	-	-	-	-	-	-228.15	-	-228.15
	-21.91	-	-	-	-	-	-	-21.91	-	-21.91
	-	-	-	-	268.7	-	-	268.7	-	268.7
	-	-	-	-	568.08	-	-	568.08	-	568.08
	-	-86.18	-	-	-136.19	-	-	-222.37	-	-222.37
	-	-35.2	-	-	-	-	-16.25	-51.45	-	-51.45
	-1,112.93	-	-	-	-	-	-	-1,112.93	-	-1,112.93
	-	-	0.92	-35.16	-	-	-	-34.24	-	-34.24
	-	-	-	-	-	-	-	-	#####	1,470.06
	47,157.69	-15,025.05	2.32	-28.3	1,086.59	828.9	-	34,022.14	#####	35,440.09

[320000] Cash flow statement, indirect

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-6,202.66	-3,469.56	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	434.31	118.97	
Adjustments for decrease (increase) in inventories	-1,124.38	-522.62	
Adjustments for decrease (increase) in trade receivables, current	-978.55	-253.18	
Adjustments for decrease (increase) in other current assets	-703.99	-575.78	
Adjustments for other financial assets, current	139.91	6.64	
Adjustments for increase (decrease) in trade payables, current	741.45	369.88	
Adjustments for increase (decrease) in other current liabilities	71.74	1.88	
Adjustments for increase (decrease) in other non-current liabilities	-1,793.79	55.3	
Adjustments for depreciation and amortisation expense	329.01	187.72	
Adjustments for provisions, current	-12.18	-5.06	
Adjustments for other financial liabilities, current	-459.21	29.9	
Adjustments for other financial liabilities, non-current	138.22	-22.14	
Adjustments for interest income	14.66	5.32	
Adjustments for share-based payments	568.08	239.29	
Adjustments for fair value losses (gains)	660.65	-546.94	
Other adjustments to reconcile profit (loss)	-0.01	0	
Other adjustments for non-cash items	294.32	79.36	
Total adjustments for reconcile profit (loss)	-1,709.08	-842.1	
Net cash flows from (used in) operations	-7,911.74	-4,311.66	
Interest received	-162.41	-114.84	
Income taxes paid (refund)	116.81	33	
Other inflows (outflows) of cash	-18.11	6.61	
Net cash flows from (used in) operating activities	-8,209.07	-4,452.89	
Cash flows from used in investing activities [Abstract]			
Cash flows used in obtaining control of subsidiaries or other businesses	-520.53	8.3	
Purchase of property, plant and equipment	308.82	155.87	
Proceeds from sales of investment property	11.74	2.4	
Cash advances and loans made to other parties	0	1,519.2	
Cash receipts from repayment of advances and loans made to other parties	0	6.47	
Interest received	156.82	114.84	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	(A) -343.62	(B) -344.01	
Net cash flows from (used in) investing activities	36.65	-1,903.67	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	-21.91	-13.85	
Proceeds from issuing other equity instruments	7,076.25	4,487.4	
Proceeds from issuing debentures notes bonds etc	3,992.51	0	
Repayments of borrowings	17	-2,006.64	
Payments of lease liabilities	154.21	74.93	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	(C) -649.42	(D) -108.83	
Net cash flows from (used in) financing activities	10,226.22	6,296.43	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,053.8	-60.13	
Net increase (decrease) in cash and cash equivalents	2,053.8	-60.13	
Cash and cash equivalents cash flow statement at end of period	1,993.67	-60.13	0

Footnotes

(A) Investment made in equity instruments : -26.86 Investment in mutual funds : -0.39 Amounts (invested in)/liquidation of fixed deposits : -316.36 others : -0.01

(B) Investment made in equity instruments : -36.21 Investment in mutual funds : 0 Amounts (invested in)/liquidation of fixed deposits : -307.8 others : 0

(C) Employee share options bought-back during the year : -222.37 Share application money received : 0 Finance costs paid : -427.06 Transactions with non controlling interest : 0 others Adjustments : 0.01

(D) Employee share options bought-back during the year : 0 Share application money received : 0.1 Finance costs paid : -103.92 Transactions with non controlling interest : -5 others Adjustments : -0.01

[610100] Notes - List of accounting policies

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

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

Textual information (3)

Disclosure of significant accounting policies [Text Block]

Background

API Holdings Private Limited (the 'Company') is a Company limited by shares, incorporated and domiciled in India on March 31, 2019. The Company and its subsidiaries, (collectively the "Group") are engaged in diversified businesses primarily trading of pharmaceutical and cosmetic goods, licensing of internet portals or mobile applications related to sales and distribution of pharmaceutical and cosmetic goods, teleconsulting etc.

The Scheme of Amalgamation of Thea Technologies Private Limited, Swifto Services Private Limited, 91Streets Media Technologies Private Limited ("91Streets"), Ascent Health and Wellness Solutions Private Limited, Aahaan Commercials Private Limited and Lokprakash Vidhya Private Limited with the Group and their respective shareholders the ("Scheme") has been approved by the National Group Law Tribunal, Bench (NCLT), Mumbai vide its order dated 8th June 2020 which has become effective on filing of the order of NCLT sanctioning the Scheme with the Registrar of Companies, Mumbai i.e. 27th August 2020 being the effective and appointed date. Consequently, the erstwhile Thea Technologies Private Limited, Swifto Services Private Limited, 91Streets Media Technologies Private Limited ("91Streets"), Ascent Health and Wellness Solutions Private Limited ("Ascent"), Aahaan Commercials Private Limited and Lokprakash Vidhya Private Limited stand dissolved without winding up and the entire business, assets, liabilities, undertaking, etc. of these companies stand transferred to and vest in API Holdings Private Limited ("the Group") the details are included in Note 52.

91Streets has been determined to be the acquirer for accounting purposes. As a result, upon consummation of the Scheme, the historical consolidated financial statements of 91Streets have been included in the comparative financial statements of the Group. The share capital as appearing in the financial statements is that of the Group (surviving entity). Also refer note 52.

Note 1: Summary of significant accounting policies

This note provides a list of the significant accounting policies adopted in the preparation of these consolidated financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

(i) Compliance with Ind AS

The consolidated financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act. These financial statements, for the year ended 31 March 2021, are the first financial statements, the Group has prepared in accordance with Ind AS. For periods up to and including the year ended 31 March 2020, the Group prepared its financial statements in accordance with accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Indian GAAP) and amended thereafter. Accordingly, the Group has prepared financial statements which comply with Ind AS applicable for periods ending on 31 March 2021 together with the comparative period data as at and for the period ended 31 March 2020, as described in the summary of significant accounting policies.

These financial statements were authorised for issue by the Company's Board of Directors on 24 July, 2021.

(ii) Historical cost convention

The financial statements have been prepared on a historical cost basis, except for the following:

certain financial assets and liabilities (including derivative instruments) and contingent consideration (if any) is measured at fair value;

assets held for sale – measured at fair value less cost to sell;

defined benefit plans – plan assets measured at fair value; and

share-based payments at grant date

(iii) New and amended standards adopted by the Group

The Group has applied the following amendments to Ind AS for the first time for their annual reporting period commencing 1 April 2020:

Definition of Material – amendments to Ind AS 1 and Ind AS 8

Definition of a Business – amendments to Ind AS 103

COVID-19 related concessions – amendments to Ind AS 116

Interest Rate Benchmark Reform – amendments to Ind AS 109 and Ind AS 107

The amendments listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

(iv) Measurement of fair values

The Company's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities. The Company has an established control framework with respect to the measurement of fair values, which includes overseeing all significant fair value measurements, including Level 3 fair values by the management. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified. The Company's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

When measuring the fair value of a financial asset or a financial liability, the Company uses observable market data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

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

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

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

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The Company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

(v) Use of estimates and judgements

The preparation of the consolidated financial statements in conformity with Ind AS requires management to make estimates, judgements and assumptions. These estimates, judgements and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

Judgement, estimates and assumptions are required in particular for:

Recognition of deferred tax assets:

Deferred tax assets and liabilities are recognized for the future tax consequences of temporary differences between the carrying values of

assets and liabilities and their respective tax bases, and unutilized business loss and depreciation carry-forwards and tax credits. Deferred tax assets are recognized to the extent that it is probable that future taxable income will be available against which the deductible temporary differences, unused tax losses, depreciation carry-forwards and unused tax credits could be utilized.

Fair valuation of employee share options:

The fair valuation of the employee share options is based on the Black-Scholes Model used for valuation of options. Key assumptions made with respect to expected volatility includes share price, expected dividends and discount rate, under this pricing model.

Impairment of goodwill:

The group tests whether goodwill has suffered any impairment on an annual basis. For the current and previous financial year, the recoverable amount of the cash generating units (CGUs) was determined based on value-in-use calculations which require the use of assumptions. The calculations use cash flow projections based on financial budgets approved by management. Cash flows beyond the initial period are extrapolated using the estimated growth rates. These growth rates are consistent with forecasts included in industry reports specific to the industry in which each CGU operates.

Business combination

In accounting for business combinations, judgment is required in identifying the acquirer and acquiree for the purpose of business combination and whether an identifiable intangible asset is to be recorded separately from goodwill. Additionally, estimating the acquisition date fair value of the identifiable assets (including useful life estimates) and liability acquired, and contingent consideration assumed involves management judgment. These measurements are based on information available at the acquisition date and are based on expectations and assumptions that have been deemed reasonable by management. Changes in these judgments, estimates, and assumptions can materially affect the results of operations.

(vi) Current/non-current classification

The Group classifies an asset as current when:

it expects to realise the asset or intends to sell or consume it in normal operating cycle

it holds the asset primarily for the purpose of trading

it expects to realise the assets within twelve months after the reporting period, or

the asset is Cash or cash equivalent unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

The Group classifies a liability as current when:

it expects to settle the liability in normal operating cycle

it holds the liability primarily for the purpose of trading

the liability is due to be settled within twelve months after the reporting period, or

there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. 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 liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on the nature of operations and the time between the acquisition of assets for processing and their realisation in cash or cash equivalents, the Group has ascertained its operating cycle as twelve months for the purpose of current-non current classification of assets and liabilities.

Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker.

The board of directors of API Holdings Private Limited being chief operating decision maker, assesses the financial performance and position of the Group, and makes strategic decisions.

Foreign currency translation

(i) Functional and presentation currency

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The consolidated financial statements are presented in Indian rupee (INR), which is the functional and presentation currency.

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognised in profit or loss. They are deferred in equity if they relate to qualifying cash flow hedges and qualifying net investment hedges or are attributable to part of the net investment in a foreign operation. A monetary item for which settlement is neither planned nor likely to occur in the foreseeable future is considered as a part of the entity's net investment in that foreign operation.

Foreign exchange differences arising on foreign currency borrowings are presented in the statement of profit and loss, within finance costs. All other foreign exchange gains and losses are presented in the statement of profit and loss on a net basis within other gains/(losses).

Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss. For example, translation differences on non-monetary assets and liabilities such as equity instruments held at fair value through profit or loss are recognised in profit or loss as part of the fair value gain or loss and translation differences on non-monetary assets such as equity investments classified as at FVOCI are recognised in other comprehensive income.

Revenue recognition

(i) sale of goods

Sales are recognised when control of the products has transferred, being when the products are delivered to the customer, the customer has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customer, and either the customer has accepted the products in accordance with the sales contract, the acceptance provisions have lapsed, or the Group has objective evidence that all criteria for acceptance have been satisfied.

Revenue from these sales is recognised based on the price specified in the contract, and is only recognised to the extent that it is highly probable that a significant reversal will not occur. A refund liability (included in other current liabilities) and a right to recover the returned goods (included

in other current assets) are recognised for the products expected to be returned. Accumulated experience is used to estimate such returns at the time of sale at a portfolio level.

No significant element of financing is deemed present as the sales are made with a credit term consistent with market practice.

A receivable is recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

(ii) sale of services

Revenue is recognised in the accounting period in which the services are rendered. For fixed-price contracts, revenue is recognised based on the actual service provided to the end of the reporting period as a proportion of the total services to be provided. In the case of fixed-price contracts, the customer pays the fixed amount based on a payment schedule. If the services rendered by the Group exceed the payment, a contract asset is recognised. If the payments exceed the services rendered, a contract liability is recognised. The revenue is measured based on transaction price, which is the fair value of consideration received or receivable, and is net of discounts, allowances, returns, goods and service tax.

Customers are invoiced on a periodic basis and consideration is payable when invoiced.

(iii) Financing components

The Group does not expect to have any contracts where the period between the transfer of the promised goods or services to the customer and payment by the customer exceeds one year. As a consequence, the Group does not adjust any of the transaction prices for the time value of money.

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Income tax

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the countries where the Group and its subsidiaries and associates operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation and considers whether it is probable that a taxation authority will accept an uncertain tax treatment. The Group measures its tax balances either based on the most likely amount or the expected value, depending on which method provides a better prediction of the resolution of the uncertainty.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, deferred tax liabilities are not recognised if they arise from the initial recognition of goodwill. Deferred income tax is also not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting profit nor taxable profit (tax loss).

Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax liabilities are not recognised for temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches and associates and interest in joint arrangements where the Group is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets are not recognised for temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches and associates and interest in joint arrangements where it is not probable that the differences will reverse in the foreseeable future and taxable profit will not be available against which the temporary difference can be utilised.

Deferred tax assets and liabilities are offset where there is a legally enforceable right to offset current tax assets and liabilities and where the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

Leases

As a lessee

Leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the Group. Contracts may contain both lease and non-lease components. The Group allocates the consideration in the contract to the lease and non-lease components based on their relative stand-alone prices. However, for leases of real estate for which the Group is a lessee, it has elected not to separate lease and non-lease components and instead accounts for these as a single lease component.

Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of the following lease payments:

fixed payments (including in-substance fixed payments), less any lease incentives receivable

variable lease payment that are based on an index or a rate, initially measured using the index or rate as at the commencement date

amounts expected to be payable by the Group under residual value guarantees

the exercise price of a purchase option if the Group is reasonably certain to exercise that option, and

payments of penalties for terminating the lease, if the lease term reflects the Group exercising that option.

Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for leases in the Group, the lessee's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

Lease payments are allocated between principal and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Right-of-use assets are measured at cost comprising the following:

the amount of the initial measurement of lease liability

any lease payments made at or before the commencement date less any lease incentives received

any initial direct costs, and

restoration costs.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis. If the Group is reasonably certain to exercise a purchase option, the right-of-use asset is depreciated over the underlying asset's useful life.

Payments associated with short-term leases of equipment and all leases of low-value assets are recognised on a straight-line basis as an expense in profit or loss. Short-term leases are leases with a lease term of 12 months or less.

As a lessor

Lease income from operating leases where the Group is a lessor is recognised in income on a straight-line basis over the lease term. Initial direct costs incurred in obtaining an operating lease are added to the carrying amount of the underlying asset and recognised as expense over the lease term on the same basis as lease income. The respective leased assets are included in the balance sheet based on their nature.

Basis of consolidation

Subsidiary is entity controlled by the Group. The Group controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. The

financial statements of subsidiary is included in the consolidated financial statements from the date that control commences until the date that control ceases.

The acquisition method of accounting is used to account for business combinations by the group.

The group combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intercompany transactions, balances and unrealised gains on transactions between group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset.

Non-controlling interests in the results and equity of subsidiaries are shown separately in the consolidated statement of profit and loss, consolidated statement of changes in equity and balance sheet respectively.

Business combinations

The acquisition method of accounting is used to account for all business combinations, regardless of whether equity instruments or other assets are acquired. The consideration transferred for the acquisition of a subsidiary comprises the

fair values of the assets transferred;

liabilities incurred to the former owners of the acquired business;

equity interests issued by the Group; and

fair value of any asset or liability resulting from a contingent consideration arrangement.

Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are, with limited exceptions, measured initially at their fair values at the acquisition date. The Group recognises any noncontrolling interest in the acquired entity on an acquisition-by-acquisition basis either at fair value or at the noncontrolling interest's proportionate share of the acquired entity's net identifiable assets.

Acquisition-related costs are expensed as incurred.

The excess of the:

consideration transferred;

amount of any non-controlling interest in the acquired entity, and

acquisition-date fair value of any previous equity interest in the acquired entity

over the fair value of the net identifiable assets acquired is recorded as goodwill. If those amounts are less than the fair value of the net identifiable assets of the business acquired, the difference is recognised in other comprehensive income and accumulated in equity as capital reserve provided there is clear evidence of the underlying reasons for classifying the business combination as a bargain purchase. In other cases, the bargain purchase gain is recognised directly in equity as capital reserve.

Where settlement of any part of cash consideration is deferred, the amounts payable in the future are discounted to their present value as at the date of exchange. The discount rate used is the entity's incremental borrowing rate, being the rate at which a similar borrowing could be obtained from an independent financier under comparable terms and conditions.

Contingent consideration is classified either as equity or a financial liability. Amounts classified as a financial liability are subsequently remeasured to fair value with changes in fair value recognised in profit or loss.

If the business combination is achieved in stages, the acquisition date carrying value of the acquirer's previously held equity interest in the acquiree is remeasured to fair value at the acquisition date. Any gains or losses arising from such remeasurement are recognised in profit or loss or other comprehensive income, as appropriate.

(I) Impairment of assets

Goodwill and intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are Grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or Groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

(J) Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

(K) Trade receivables

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. Trade receivables are recognised initially at the amount of consideration that is unconditional unless they contain significant financing components, when they are recognised at fair value. The Group holds the trade receivables with the objective of collecting the contractual cash flows and therefore measures them subsequently at amortised cost using the effective interest method, less loss allowance.

(L) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost of comprises cost of purchases and all other costs incurred in bringing the inventories to their present location and condition. Costs are assigned to individual items of inventory on the basis of weighted average cost. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs necessary to make the sale.

(M) Investments and other financial assets

(i) Classification

The Group classifies its financial assets in the following measurement categories:

those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and

those to be measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in equity instruments that are not held for trading, this will depend on whether the Group has made an irrevocable election at the time of initial recognition to account for the equity investment at FVOCI.

The Group reclassifies debt investments when and only when its business model for managing those assets

changes.

(ii) Recognition

Regular way purchases and sales of financial assets are recognised on trade-date, being the date on which the Group commits to purchase or sale the financial asset.

(iii) Measurement

At initial recognition, the Group measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

7 Debt instruments

Subsequent measurement of debt instruments depends on the Group's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Group classifies its debt instruments:

Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in Other Income using the effective interest rate method. Any gain or loss arising on derecognition is recognised directly in profit or loss and presented in other gains/(losses). Impairment losses are presented as separate line item in the statement of profit and loss.

Fair value through other comprehensive income (FVOCI): Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at FVOCI. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest income and foreign exchange gains and losses which are recognised in profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/(losses). Interest income from these financial assets is included in other income using the effective interest rate method. Foreign exchange gains and losses are presented in other gains/(losses) and impairment expenses are presented as separate line item in statement of profit and loss.

Fair value through profit or loss: Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through profit or loss. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss is recognised in profit or loss and presented net within other gains/(losses) in the period in which it arises. Interest income from these financial assets is included in other income.

Equity instruments

The Group subsequently measures all equity investments at fair value. Where the Group's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss following the derecognition of the investment. Dividends from such investments are recognised in profit or loss as other income when the Group's right to receive payments is established.

Changes in the fair value of financial assets at fair value through profit or loss are recognised in other gain/ (losses) in the statement of profit and loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

(iv) Impairment of financial assets

The Group assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables only, the Group applies the simplified approach required by Ind AS 109, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

(v) Derecognition of financial assets

A financial asset is derecognised only when

The Group has transferred the rights to receive cash flows from the financial asset or

retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Group evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the entity has not transferred substantially all risks and rewards

of ownership of the financial asset, the financial asset is not derecognised.

Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Group has not retained control of the financial asset. Where the Group retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

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(vi) Income recognition

Interest income : Interest income from financial assets at fair value through profit or loss is disclosed as interest income within other income. Interest income on financial assets at amortised cost and financial assets at FVOCI is calculated using the effective interest method is recognised in the statement of profit and loss as part of other income. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Dividends : Dividends are recognised as other income in profit or loss when the right to receive payment is established. This applies even if they are paid out of pre-acquisition profits, unless the dividend clearly represents a recovery of part of the cost of the investment.

(N) Derivatives

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured to their fair value at the end of each reporting period. The accounting for subsequent changes in fair value depends on whether the derivative is designated as a hedging instrument, and if so, the nature of the item being hedged. The Group does not designate derivatives contracts as hedges. Such contracts are accounted for at fair value through profit or loss and are included in other gains/(losses).

Embedded derivatives : Derivatives embedded in a host contract that is an asset within the scope of Ind AS 109 are not separated. Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

Derivatives embedded in all other host contract are separated only if the economic characteristics and risks of the embedded derivative are not closely related to the economic characteristics and risks of the host and are measured at fair value through profit or loss. Embedded derivatives closely related to the host contracts are not separated.

(O) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Group or the counterparty.

(P) Property, plant and equipment

All items of property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only

when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value

Depreciation is calculated using the written down value method to allocate the cost of the assets, net of their residual values, over their estimated useful lives as follows:

- Computer hardware - 3 years

- Office equipments – 5 years
- Furniture and fixtures - 10 years

Leasehold improvements are depreciated over the shorter of their useful life or the lease term, unless the entity expects to use the assets beyond the lease term.

The useful lives have been determined by the management which is in accordance with those specified by Schedule II to the Companies Act; 2013, in order to reflect the actual usage of the assets.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in profit or loss within other gains/(losses).

(Q) Intangible assets

(i) Goodwill

Goodwill on acquisitions of subsidiaries is included in intangible assets. Goodwill is not amortised but it is tested for impairment annually, or more frequently if events or changes in circumstances indicate that it might be impaired, and is carried at cost less accumulated impairment losses. Gains and losses on the disposal of an entity include the carrying amount of goodwill relating to the entity sold.

Goodwill is allocated to cash-generating units for the purpose of impairment testing. The allocation is made to those cash-generating units or Groups of cash-generating units that are expected to benefit from the business combination in which the goodwill arose. The units or Groups of units are identified at the lowest level at which goodwill is monitored for internal management purposes, which in our case are the operating segments.

(ii) Computer software

Costs associated with maintaining software programmes are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the Group are recognised as intangible assets where the following criteria are met:

it is technically feasible to complete the software so that it will be available for use

management intends to complete the software and use or sell it

there is an ability to use or sell the software

it can be demonstrated how the software will generate probable future economic benefits

adequate technical, financial and other resources to complete the development and to use or sell the software are available, and

the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads. Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is available for use.

(iii) Research and development

Research expenditure and development expenditure that do not meet the criteria in (ii) above are recognised as an expense as incurred. Development costs previously recognised as an expense are not recognised as an asset in a subsequent period.

(iv) Amortisation methods and periods

The Group amortises intangible assets with a finite useful life using the straight-line method over the period of 3 years.

(R) Trade and other payables

These amounts represent liabilities for goods and services provided to the Group prior to the end of the financial year which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.

They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

(S) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in profit or loss over the period of the borrowings using the effective interest method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised

as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Preference shares, which are mandatorily redeemable on a specific date, are classified as liabilities. The dividends on these preference shares are recognised in profit or loss as finance costs.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss as other gains/(losses).

Where the terms of a financial liability are renegotiated and the entity issues equity instruments to a creditor to extinguish all or part of the liability (debt for equity swap), a gain or loss is recognised in profit or loss, which is measured as the difference between the carrying amount of the financial liability and the fair value of the equity instruments issued.

Borrowings are classified as current liabilities unless the Group has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

(T) Borrowing costs

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. Other borrowing costs are expensed in the period in which they are incurred.

(U) Provisions and contingent liabilities

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pretax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

A contingent liability is a possible obligation that arises from a past event, with the resolution of the contingency dependent on uncertain future events, or a present obligation where no outflow is probable. Material contingent liabilities are disclosed in the financial statements unless the possibility of an outflow of economic resources is remote. Contingent assets are not recognized in the financial statements unless it is virtually certain that the future event will confirm the asset's existence and the asset will be realised.

(V) Employee benefits

(i) Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

(ii) Other long-term employee benefit obligations

The Group has liabilities for earned leave that are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. These obligations 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 appropriate market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are

recognised in profit or loss.

The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting period, regardless of when the actual settlement is expected to occur.

(iii) Post-employment obligations

The Group operates the following post-employment schemes:

(a) defined benefit plans such as gratuity; and

(b) defined contribution plans such as provident fund.

Defined benefit plans

The liability or asset recognised in the balance sheet in respect of defined benefit plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

Defined contribution plans

The Group pays provident fund contributions to publicly administered provident funds as per local regulations. The Group has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the

contributions are recognised as employee benefit expense when they are due.

(iv) Share-based payments

Share-based compensation benefits are provided to employees via the API Holdings Private Limited Employee Stock Option Plan, an employee share scheme.

Employee options

The fair value of options granted under the Plan is recognised as an employee benefits expense with a corresponding increase in equity. The total amount to be expensed is determined by reference to the fair value of the options granted:

including any market performance conditions (e.g., the entity's share price)

excluding the impact of any service and non-market performance vesting conditions (e.g. profitability, sales growth targets and remaining an employee of the entity over a specified time period), and

including the impact of any non-vesting conditions (e.g. the requirement for employees to save or hold shares for a specific period of time).

The equity instruments generally vest in a graded manner over the vesting period. The total expense is recognised over the vesting period, which is the period over which all of the specified vesting conditions are to be satisfied. The fair value determined at the grant date is expensed over the vesting period of the respective tranches of such grants. At the end of each period, the entity revises its estimates of the number of options that are expected to vest based on the non-market vesting and service conditions. It recognises the impact of the revision to original estimates, if any, in profit or loss, with a corresponding adjustment to equity.

Cancellation or settlements are accounted as an acceleration of vesting, and therefore recognised immediately the amount that otherwise would have been recognised for services received over the remainder of the vesting period.

If new equity instruments are granted to the employee and, on the date when those new equity instruments are granted, the new equity instruments granted are identified as replacement equity instruments for the cancelled equity instruments, the granting of replacement equity instruments is accounted in the same way as a modification of the original grant of equity instruments. When the terms of an equity-settled award are modified, the minimum expense recognised is the expense had the terms had not been modified, if the original terms of the award are met. An additional expense is recognised for any modification that increases the total fair value of the share based payment transaction, or is otherwise beneficial to the employee as measured at the date of modification.

Payments made to the employee on the cancellation or settlement of the grant is accounted for as the repurchase of an equity interest, i.e. as a deduction from equity, except to the extent that the payment exceeds the fair value of the equity instruments granted, measured at the repurchase date. Any such excess is recognised as an expense. Any excess in fair value over the payments is transferred to retained earnings.

(W) Earnings per share

(i) Basic earnings per share

Basic earnings per share is calculated by dividing:

the profit attributable to owners of the Group

by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

(ii) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and

the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

(X) Non-current Assets held for sale and discontinued operations

Non-current assets are classified as held for sale if it is highly probable that they will be recovered primarily through sale rather than through continuing use. Such assets are generally measured at the lower of their carrying amount and fair value less costs to sell. Once classified as held-for-sale, intangible assets and property, plant and equipment are no longer amortised or depreciated.

Losses on initial classification as held for sale and subsequent gains and losses on re-measurement are recognised in profit or loss.

Non-current assets classified as held for sale are presented separately from the other assets in the Consolidated Balance Sheet. The liabilities classified as held for sale are presented separately from other liabilities in the Consolidated Balance Sheet.

A discontinued operation is a component of the entity that has been disposed of or is classified as held for sale and that represents a separate major line of business or geographical area of operations, is part of a single coordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale. The results of discontinued operations are presented separately in the Consolidated Statement of Profit and Loss.

The post-tax profit or loss of discontinued operations and the post-tax gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets constituting the discontinued operation shall be disclosed separately as a single amount in the Consolidated Statement of Profit and Loss.

An analysis of the single amount into the revenue, expenses and pre-tax profit or loss of discontinued operations, the related income tax expense as required by Ind AS 12 and the gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets constituting the discontinued operation along with the the related income tax expense thereon as required by Ind AS 12 may be presented in the notes or in the Consolidated Statement of Profit and Loss.

(Y) Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest million Rupees as per the requirement of Schedule III, unless otherwise stated.

(Z) Recent Accounting Pronouncements and Standards issued but not yet effective

On March 24, 2021, the Ministry of Corporate Affairs ("MCA") through a notification, amended Schedule III of the Companies Act, 2013. The amendments revise Division I, II and III of Schedule III and are applicable from 01 April, 2021. Key amendments relating to Division II which relate to companies whose financial statements are required to comply with Companies (Indian Accounting Standards) Rules 2015 are:

Balance Sheet:

Lease liabilities should be separately disclosed under the head 'financial liabilities', duly distinguished as current or non-current.

Certain additional disclosures in the statement of changes in equity such as changes in equity share capital due to prior period errors and restated balances at the beginning of the current reporting period.

Specified format for disclosure of shareholding of promoters.

Specified format for ageing schedule of trade receivables, trade payables, capital work-in-progress and intangible asset under development.

If a company has not used funds for the specific purpose for which it was borrowed from banks and financial institutions, then disclosure of details of where it has been used.

Specific disclosure under 'additional regulatory requirement' such as compliance with approved schemes of arrangements, compliance with number of layers of companies, title deeds of immovable property not held in name of company, loans and advances to promoters, directors, key managerial personnel (KMP) and related parties, details of benami property held etc

Statement of profit and loss:

Additional disclosures relating to Corporate Social Responsibility (CSR), undisclosed income and crypto or virtual currency specified under the head 'additional information' in the notes forming part of the standalone financial statements.

The amendments are extensive and the Company will evaluate the same to give effect to them as required by law.

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

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (4) [See below]	NA
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (5) [See below]	

Textual information (4)

Statement of Ind AS compliance [Text Block]

The consolidated financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act. These financial statements, for the year ended 31 March 2021, are the first financial statements, the Group has prepared in accordance with Ind AS. For periods up to and including the year ended 31 March 2020, the Group prepared its financial statements in accordance with accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Indian GAAP) and amended thereafter. Accordingly, the Group has prepared financial statements which comply with Ind AS applicable for periods ending on 31 March 2021 together with the comparative period data as at and for the period ended 31 March 2020, as described in the summary of significant accounting policies.

These financial statements were authorised for issue by the Company's Board of Directors on 24 July, 2021.

Textual information (5)

Disclosure of significant accounting policies [Text Block]

Background

API Holdings Private Limited (the 'Company') is a Company limited by shares, incorporated and domiciled in India on March 31, 2019. The Company and its subsidiaries, (collectively the "Group") are engaged in diversified businesses primarily trading of pharmaceutical and cosmetic goods, licensing of internet portals or mobile applications related to sales and distribution of pharmaceutical and cosmetic goods, teleconsulting etc.

The Scheme of Amalgamation of Thea Technologies Private Limited, Swifto Services Private Limited, 91Streets Media Technologies Private Limited ("91Streets"), Ascent Health and Wellness Solutions Private Limited, Aahaan Commercials Private Limited and Lokprakash Vidhya Private Limited with the Group and their respective shareholders the ("Scheme") has been approved by the National Group Law Tribunal, Bench (NCLT), Mumbai vide its order dated 8th June 2020 which has become effective on filing of the order of NCLT sanctioning the Scheme with the Registrar of Companies, Mumbai i.e. 27th August 2020 being the effective and appointed date. Consequently, the erstwhile Thea Technologies Private Limited, Swifto Services Private Limited, 91Streets Media Technologies Private Limited ("91Streets"), Ascent Health and Wellness Solutions Private Limited ("Ascent"), Aahaan Commercials Private Limited and Lokprakash Vidhya Private Limited stand dissolved without winding up and the entire business, assets, liabilities, undertaking, etc. of these companies stand transferred to and vest in API Holdings Private Limited ("the Group") the details are included in Note 52.

91Streets has been determined to be the acquirer for accounting purposes. As a result, upon consummation of the Scheme, the historical consolidated financial statements of 91Streets have been included in the comparative financial statements of the Group. The share capital as appearing in the financial statements is that of the Group (surviving entity). Also refer note 52.

Note 1: Summary of significant accounting policies

This note provides a list of the significant accounting policies adopted in the preparation of these consolidated financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

(i) Compliance with Ind AS

The consolidated financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act. These financial statements, for the year ended 31 March 2021, are the first financial statements, the Group has prepared in accordance with Ind AS. For periods up to and including the year ended 31 March 2020, the Group prepared its financial statements in accordance with accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Indian GAAP) and amended thereafter. Accordingly, the Group has prepared financial statements which comply with Ind AS applicable for periods ending on 31 March 2021 together with the comparative period data as at and for the period ended 31 March 2020, as described in the summary of significant accounting policies.

These financial statements were authorised for issue by the Company's Board of Directors on 24 July, 2021.

(ii) Historical cost convention

The financial statements have been prepared on a historical cost basis, except for the following:

certain financial assets and liabilities (including derivative instruments) and contingent consideration (if any) is measured at fair value;

assets held for sale – measured at fair value less cost to sell;

defined benefit plans – plan assets measured at fair value; and

share-based payments at grant date

(iii) New and amended standards adopted by the Group

The Group has applied the following amendments to Ind AS for the first time for their annual reporting period commencing 1 April 2020:

Definition of Material – amendments to Ind AS 1 and Ind AS 8

Definition of a Business – amendments to Ind AS 103

COVID-19 related concessions – amendments to Ind AS 116

Interest Rate Benchmark Reform – amendments to Ind AS 109 and Ind AS 107

The amendments listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

(iv) Measurement of fair values

The Company's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities. The Company has an established control framework with respect to the measurement of fair values, which includes overseeing all significant fair value measurements, including Level 3 fair values by the management. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified. The Company's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

When measuring the fair value of a financial asset or a financial liability, the Company uses observable market data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

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

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

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

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The Company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

(v) Use of estimates and judgements

The preparation of the consolidated financial statements in conformity with Ind AS requires management to make estimates, judgements and assumptions. These estimates, judgements and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

Judgement, estimates and assumptions are required in particular for:

Recognition of deferred tax assets:

Deferred tax assets and liabilities are recognized for the future tax consequences of temporary differences between the carrying values of

assets and liabilities and their respective tax bases, and unutilized business loss and depreciation carry-forwards and tax credits. Deferred tax assets are recognized to the extent that it is probable that future taxable income will be available against which the deductible temporary differences, unused tax losses, depreciation carry-forwards and unused tax credits could be utilized.

Fair valuation of employee share options:

The fair valuation of the employee share options is based on the Black-Scholes Model used for valuation of options. Key assumptions made with respect to expected volatility includes share price, expected dividends and discount rate, under this pricing model.

Impairment of goodwill:

The group tests whether goodwill has suffered any impairment on an annual basis. For the current and previous financial year, the recoverable amount of the cash generating units (CGUs) was determined based on value-in-use calculations which require the use of assumptions. The calculations use cash flow projections based on financial budgets approved by management. Cash flows beyond the initial period are extrapolated using the estimated growth rates. These growth rates are consistent with forecasts included in industry reports specific to the industry in which each CGU operates.

Business combination

In accounting for business combinations, judgment is required in identifying the acquirer and acquiree for the purpose of business combination and whether an identifiable intangible asset is to be recorded separately from goodwill. Additionally, estimating the acquisition date fair value of the identifiable assets (including useful life estimates) and liability acquired, and contingent consideration assumed involves management judgment. These measurements are based on information available at the acquisition date and are based on expectations and assumptions that have been deemed reasonable by management. Changes in these judgments, estimates, and assumptions can materially affect the results of operations.

(vi) Current/non-current classification

The Group classifies an asset as current when:

it expects to realise the asset or intends to sell or consume it in normal operating cycle

it holds the asset primarily for the purpose of trading

it expects to realise the assets within twelve months after the reporting period, or

the asset is Cash or cash equivalent unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

The Group classifies a liability as current when:

it expects to settle the liability in normal operating cycle

it holds the liability primarily for the purpose of trading

the liability is due to be settled within twelve months after the reporting period, or

there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. 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 liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on the nature of operations and the time between the acquisition of assets for processing and their realisation in cash or cash equivalents, the Group has ascertained its operating cycle as twelve months for the purpose of current-non current classification of assets and liabilities.

Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker.

The board of directors of API Holdings Private Limited being chief operating decision maker, assesses the financial performance and position of the Group, and makes strategic decisions.

Foreign currency translation

(i) Functional and presentation currency

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The consolidated financial statements are presented in Indian rupee (INR), which is the functional and presentation currency.

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognised in profit or loss. They are deferred in equity if they relate to qualifying cash flow hedges and qualifying net investment hedges or are attributable to part of the net investment in a foreign operation. A monetary item for which settlement is neither planned nor likely to occur in the foreseeable future is considered as a part of the entity's net investment in that foreign operation.

Foreign exchange differences arising on foreign currency borrowings are presented in the statement of profit and loss, within finance costs. All other foreign exchange gains and losses are presented in the statement of profit and loss on a net basis within other gains/(losses).

Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss. For example, translation differences on non-monetary assets and liabilities such as equity instruments held at fair value through profit or loss are recognised in profit or loss as part of the fair value gain or loss and translation differences on non-monetary assets such as equity investments classified as at FVOCI are recognised in other comprehensive income.

Revenue recognition

(i) sale of goods

Sales are recognised when control of the products has transferred, being when the products are delivered to the customer, the customer has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customer, and either the customer has accepted the products in accordance with the sales contract, the acceptance provisions have lapsed, or the Group has objective evidence that all criteria for acceptance have been satisfied.

Revenue from these sales is recognised based on the price specified in the contract, and is only recognised to the extent that it is highly probable that a significant reversal will not occur. A refund liability (included in other current liabilities) and a right to recover the returned goods (included

in other current assets) are recognised for the products expected to be returned. Accumulated experience is used to estimate such returns at the time of sale at a portfolio level.

No significant element of financing is deemed present as the sales are made with a credit term consistent with market practice.

A receivable is recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

(ii) sale of services

Revenue is recognised in the accounting period in which the services are rendered. For fixed-price contracts, revenue is recognised based on the actual service provided to the end of the reporting period as a proportion of the total services to be provided. In the case of fixed-price contracts, the customer pays the fixed amount based on a payment schedule. If the services rendered by the Group exceed the payment, a contract asset is recognised. If the payments exceed the services rendered, a contract liability is recognised. The revenue is measured based on transaction price, which is the fair value of consideration received or receivable, and is net of discounts, allowances, returns, goods and service tax.

Customers are invoiced on a periodic basis and consideration is payable when invoiced.

(iii) Financing components

The Group does not expect to have any contracts where the period between the transfer of the promised goods or services to the customer and payment by the customer exceeds one year. As a consequence, the Group does not adjust any of the transaction prices for the time value of money.

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Income tax

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the countries where the Group and its subsidiaries and associates operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation and considers whether it is probable that a taxation authority will accept an uncertain tax treatment. The Group measures its tax balances either based on the most likely amount or the expected value, depending on which method provides a better prediction of the resolution of the uncertainty.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, deferred tax liabilities are not recognised if they arise from the initial recognition of goodwill. Deferred income tax is also not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting profit nor taxable profit (tax loss).

Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax liabilities are not recognised for temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches and associates and interest in joint arrangements where the Group is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets are not recognised for temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches and associates and interest in joint arrangements where it is not probable that the differences will reverse in the foreseeable future and taxable profit will not be available against which the temporary difference can be utilised.

Deferred tax assets and liabilities are offset where there is a legally enforceable right to offset current tax assets and liabilities and where the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

Leases

As a lessee

Leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the Group. Contracts may contain both lease and non-lease components. The Group allocates the consideration in the contract to the lease and non-lease components based on their relative stand-alone prices. However, for leases of real estate for which the Group is a lessee, it has elected not to separate lease and non-lease components and instead accounts for these as a single lease component.

Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of the following lease payments:

fixed payments (including in-substance fixed payments), less any lease incentives receivable

variable lease payment that are based on an index or a rate, initially measured using the index or rate as at the commencement date

amounts expected to be payable by the Group under residual value guarantees

the exercise price of a purchase option if the Group is reasonably certain to exercise that option, and

payments of penalties for terminating the lease, if the lease term reflects the Group exercising that option.

Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for leases in the Group, the lessee's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

Lease payments are allocated between principal and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Right-of-use assets are measured at cost comprising the following:

the amount of the initial measurement of lease liability

any lease payments made at or before the commencement date less any lease incentives received

any initial direct costs, and

restoration costs.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis. If the Group is reasonably certain to exercise a purchase option, the right-of-use asset is depreciated over the underlying asset's useful life.

Payments associated with short-term leases of equipment and all leases of low-value assets are recognised on a straight-line basis as an expense in profit or loss. Short-term leases are leases with a lease term of 12 months or less.

As a lessor

Lease income from operating leases where the Group is a lessor is recognised in income on a straight-line basis over the lease term. Initial direct costs incurred in obtaining an operating lease are added to the carrying amount of the underlying asset and recognised as expense over the lease term on the same basis as lease income. The respective leased assets are included in the balance sheet based on their nature.

Basis of consolidation

Subsidiary is entity controlled by the Group. The Group controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. The

financial statements of subsidiary is included in the consolidated financial statements from the date that control commences until the date that control ceases.

The acquisition method of accounting is used to account for business combinations by the group.

The group combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intercompany transactions, balances and unrealised gains on transactions between group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset.

Non-controlling interests in the results and equity of subsidiaries are shown separately in the consolidated statement of profit and loss, consolidated statement of changes in equity and balance sheet respectively.

Business combinations

The acquisition method of accounting is used to account for all business combinations, regardless of whether equity instruments or other assets are acquired. The consideration transferred for the acquisition of a subsidiary comprises the

fair values of the assets transferred;

liabilities incurred to the former owners of the acquired business;

equity interests issued by the Group; and

fair value of any asset or liability resulting from a contingent consideration arrangement.

Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are, with limited exceptions, measured initially at their fair values at the acquisition date. The Group recognises any noncontrolling interest in the acquired entity on an acquisition-by-acquisition basis either at fair value or at the noncontrolling interest's proportionate share of the acquired entity's net identifiable assets.

Acquisition-related costs are expensed as incurred.

The excess of the:

consideration transferred;

amount of any non-controlling interest in the acquired entity, and

acquisition-date fair value of any previous equity interest in the acquired entity

over the fair value of the net identifiable assets acquired is recorded as goodwill. If those amounts are less than the fair value of the net identifiable assets of the business acquired, the difference is recognised in other comprehensive income and accumulated in equity as capital reserve provided there is clear evidence of the underlying reasons for classifying the business combination as a bargain purchase. In other cases, the bargain purchase gain is recognised directly in equity as capital reserve.

Where settlement of any part of cash consideration is deferred, the amounts payable in the future are discounted to their present value as at the date of exchange. The discount rate used is the entity's incremental borrowing rate, being the rate at which a similar borrowing could be obtained from an independent financier under comparable terms and conditions.

Contingent consideration is classified either as equity or a financial liability. Amounts classified as a financial liability are subsequently remeasured to fair value with changes in fair value recognised in profit or loss.

If the business combination is achieved in stages, the acquisition date carrying value of the acquirer's previously held equity interest in the acquiree is remeasured to fair value at the acquisition date. Any gains or losses arising from such remeasurement are recognised in profit or loss or other comprehensive income, as appropriate.

(I) Impairment of assets

Goodwill and intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are Grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or Groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

(J) Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

(K) Trade receivables

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. Trade receivables are recognised initially at the amount of consideration that is unconditional unless they contain significant financing components, when they are recognised at fair value. The Group holds the trade receivables with the objective of collecting the contractual cash flows and therefore measures them subsequently at amortised cost using the effective interest method, less loss allowance.

(L) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost of comprises cost of purchases and all other costs incurred in bringing the inventories to their present location and condition. Costs are assigned to individual items of inventory on the basis of weighted average cost. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs necessary to make the sale.

(M) Investments and other financial assets

(i) Classification

The Group classifies its financial assets in the following measurement categories:

those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and

those to be measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in equity instruments that are not held for trading, this will depend on whether the Group has made an irrevocable election at the time of initial recognition to account for the equity investment at FVOCI.

The Group reclassifies debt investments when and only when its business model for managing those assets

changes.

(ii) Recognition

Regular way purchases and sales of financial assets are recognised on trade-date, being the date on which the Group commits to purchase or sale the financial asset.

(iii) Measurement

At initial recognition, the Group measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

7 Debt instruments

Subsequent measurement of debt instruments depends on the Group's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Group classifies its debt instruments:

Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in Other Income using the effective interest rate method. Any gain or loss arising on derecognition is recognised directly in profit or loss and presented in other gains/(losses). Impairment losses are presented as separate line item in the statement of profit and loss.

Fair value through other comprehensive income (FVOCI): Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at FVOCI. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest income and foreign exchange gains and losses which are recognised in profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/(losses). Interest income from these financial assets is included in other income using the effective interest rate method. Foreign exchange gains and losses are presented in other gains/(losses) and impairment expenses are presented as separate line item in statement of profit and loss.

Fair value through profit or loss: Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through profit or loss. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss is recognised in profit or loss and presented net within other gains/(losses) in the period in which it arises. Interest income from these financial assets is included in other income.

Equity instruments

The Group subsequently measures all equity investments at fair value. Where the Group's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss following the derecognition of the investment. Dividends from such investments are recognised in profit or loss as other income when the Group's right to receive payments is established.

Changes in the fair value of financial assets at fair value through profit or loss are recognised in other gain/ (losses) in the statement of profit and loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

(iv) Impairment of financial assets

The Group assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables only, the Group applies the simplified approach required by Ind AS 109, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

(v) Derecognition of financial assets

A financial asset is derecognised only when

The Group has transferred the rights to receive cash flows from the financial asset or

retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Group evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the entity has not transferred substantially all risks and rewards

of ownership of the financial asset, the financial asset is not derecognised.

Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Group has not retained control of the financial asset. Where the Group retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

Pw 3

(vi) Income recognition

Interest income : Interest income from financial assets at fair value through profit or loss is disclosed as interest income within other income. Interest income on financial assets at amortised cost and financial assets at FVOCI is calculated using the effective interest method is recognised in the statement of profit and loss as part of other income. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Dividends : Dividends are recognised as other income in profit or loss when the right to receive payment is established. This applies even if they are paid out of pre-acquisition profits, unless the dividend clearly represents a recovery of part of the cost of the investment.

(N) Derivatives

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured to their fair value at the end of each reporting period. The accounting for subsequent changes in fair value depends on whether the derivative is designated as a hedging instrument, and if so, the nature of the item being hedged. The Group does not designate derivatives contracts as hedges. Such contracts are accounted for at fair value through profit or loss and are included in other gains/(losses).

Embedded derivatives : Derivatives embedded in a host contract that is an asset within the scope of Ind AS 109 are not separated. Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

Derivatives embedded in all other host contract are separated only if the economic characteristics and risks of the embedded derivative are not closely related to the economic characteristics and risks of the host and are measured at fair value through profit or loss. Embedded derivatives closely related to the host contracts are not separated.

(O) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Group or the counterparty.

(P) Property, plant and equipment

All items of property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only

when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value

Depreciation is calculated using the written down value method to allocate the cost of the assets, net of their residual values, over their estimated useful lives as follows:

- Computer hardware - 3 years

- Office equipments – 5 years
- Furniture and fixtures - 10 years

Leasehold improvements are depreciated over the shorter of their useful life or the lease term, unless the entity expects to use the assets beyond the lease term.

The useful lives have been determined by the management which is in accordance with those specified by Schedule II to the Companies Act; 2013, in order to reflect the actual usage of the assets.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in profit or loss within other gains/(losses).

(Q) Intangible assets

(i) Goodwill

Goodwill on acquisitions of subsidiaries is included in intangible assets. Goodwill is not amortised but it is tested for impairment annually, or more frequently if events or changes in circumstances indicate that it might be impaired, and is carried at cost less accumulated impairment losses. Gains and losses on the disposal of an entity include the carrying amount of goodwill relating to the entity sold.

Goodwill is allocated to cash-generating units for the purpose of impairment testing. The allocation is made to those cash-generating units or Groups of cash-generating units that are expected to benefit from the business combination in which the goodwill arose. The units or Groups of units are identified at the lowest level at which goodwill is monitored for internal management purposes, which in our case are the operating segments.

(ii) Computer software

Costs associated with maintaining software programmes are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the Group are recognised as intangible assets where the following criteria are met:

it is technically feasible to complete the software so that it will be available for use

management intends to complete the software and use or sell it

there is an ability to use or sell the software

it can be demonstrated how the software will generate probable future economic benefits

adequate technical, financial and other resources to complete the development and to use or sell the software are available, and

the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads. Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is available for use.

(iii) Research and development

Research expenditure and development expenditure that do not meet the criteria in (ii) above are recognised as an expense as incurred. Development costs previously recognised as an expense are not recognised as an asset in a subsequent period.

(iv) Amortisation methods and periods

The Group amortises intangible assets with a finite useful life using the straight-line method over the period of 3 years.

(R) Trade and other payables

These amounts represent liabilities for goods and services provided to the Group prior to the end of the financial year which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.

They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

(S) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in profit or loss over the period of the borrowings using the effective interest method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised

as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Preference shares, which are mandatorily redeemable on a specific date, are classified as liabilities. The dividends on these preference shares are recognised in profit or loss as finance costs.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss as other gains/(losses).

Where the terms of a financial liability are renegotiated and the entity issues equity instruments to a creditor to extinguish all or part of the liability (debt for equity swap), a gain or loss is recognised in profit or loss, which is measured as the difference between the carrying amount of the financial liability and the fair value of the equity instruments issued.

Borrowings are classified as current liabilities unless the Group has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

(T) Borrowing costs

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. Other borrowing costs are expensed in the period in which they are incurred.

(U) Provisions and contingent liabilities

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pretax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

A contingent liability is a possible obligation that arises from a past event, with the resolution of the contingency dependent on uncertain future events, or a present obligation where no outflow is probable. Material contingent liabilities are disclosed in the financial statements unless the possibility of an outflow of economic resources is remote. Contingent assets are not recognized in the financial statements unless it is virtually certain that the future event will confirm the asset's existence and the asset will be realised.

(V) Employee benefits

(i) Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

(ii) Other long-term employee benefit obligations

The Group has liabilities for earned leave that are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. These obligations 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 appropriate market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are

recognised in profit or loss.

The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting period, regardless of when the actual settlement is expected to occur.

(iii) Post-employment obligations

The Group operates the following post-employment schemes:

(a) defined benefit plans such as gratuity; and

(b) defined contribution plans such as provident fund.

Defined benefit plans

The liability or asset recognised in the balance sheet in respect of defined benefit plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

Defined contribution plans

The Group pays provident fund contributions to publicly administered provident funds as per local regulations. The Group has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the

contributions are recognised as employee benefit expense when they are due.

(iv) Share-based payments

Share-based compensation benefits are provided to employees via the API Holdings Private Limited Employee Stock Option Plan, an employee share scheme.

Employee options

The fair value of options granted under the Plan is recognised as an employee benefits expense with a corresponding increase in equity. The total amount to be expensed is determined by reference to the fair value of the options granted:

including any market performance conditions (e.g., the entity's share price)

excluding the impact of any service and non-market performance vesting conditions (e.g. profitability, sales growth targets and remaining an employee of the entity over a specified time period), and

including the impact of any non-vesting conditions (e.g. the requirement for employees to save or hold shares for a specific period of time).

The equity instruments generally vest in a graded manner over the vesting period. The total expense is recognised over the vesting period, which is the period over which all of the specified vesting conditions are to be satisfied. The fair value determined at the grant date is expensed over the vesting period of the respective tranches of such grants. At the end of each period, the entity revises its estimates of the number of options that are expected to vest based on the non-market vesting and service conditions. It recognises the impact of the revision to original estimates, if any, in profit or loss, with a corresponding adjustment to equity.

Cancellation or settlements are accounted as an acceleration of vesting, and therefore recognised immediately the amount that otherwise would have been recognised for services received over the remainder of the vesting period.

If new equity instruments are granted to the employee and, on the date when those new equity instruments are granted, the new equity instruments granted are identified as replacement equity instruments for the cancelled equity instruments, the granting of replacement equity instruments is accounted in the same way as a modification of the original grant of equity instruments. When the terms of an equity-settled award are modified, the minimum expense recognised is the expense had the terms had not been modified, if the original terms of the award are met. An additional expense is recognised for any modification that increases the total fair value of the share based payment transaction, or is otherwise beneficial to the employee as measured at the date of modification.

Payments made to the employee on the cancellation or settlement of the grant is accounted for as the repurchase of an equity interest, i.e. as a deduction from equity, except to the extent that the payment exceeds the fair value of the equity instruments granted, measured at the repurchase date. Any such excess is recognised as an expense. Any excess in fair value over the payments is transferred to retained earnings.

(W) Earnings per share

(i) Basic earnings per share

Basic earnings per share is calculated by dividing:

the profit attributable to owners of the Group

by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

(ii) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and

the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

(X) Non-current Assets held for sale and discontinued operations

Non-current assets are classified as held for sale if it is highly probable that they will be recovered primarily through sale rather than through continuing use. Such assets are generally measured at the lower of their carrying amount and fair value less costs to sell. Once classified as held-for-sale, intangible assets and property, plant and equipment are no longer amortised or depreciated.

Losses on initial classification as held for sale and subsequent gains and losses on re-measurement are recognised in profit or loss.

Non-current assets classified as held for sale are presented separately from the other assets in the Consolidated Balance Sheet. The liabilities classified as held for sale are presented separately from other liabilities in the Consolidated Balance Sheet.

A discontinued operation is a component of the entity that has been disposed of or is classified as held for sale and that represents a separate major line of business or geographical area of operations, is part of a single coordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale. The results of discontinued operations are presented separately in the Consolidated Statement of Profit and Loss.

The post-tax profit or loss of discontinued operations and the post-tax gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets constituting the discontinued operation shall be disclosed separately as a single amount in the Consolidated Statement of Profit and Loss.

An analysis of the single amount into the revenue, expenses and pre-tax profit or loss of discontinued operations, the related income tax expense as required by Ind AS 12 and the gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets constituting the discontinued operation along with the related income tax expense thereon as required by Ind AS 12 may be presented in the notes or in the Consolidated Statement of Profit and Loss.

(Y) Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest million Rupees as per the requirement of Schedule III, unless otherwise stated.

(Z) Recent Accounting Pronouncements and Standards issued but not yet effective

On March 24, 2021, the Ministry of Corporate Affairs ("MCA") through a notification, amended Schedule III of the Companies Act, 2013. The amendments revise Division I, II and III of Schedule III and are applicable from 01 April, 2021. Key amendments relating to Division II which relate to companies whose financial statements are required to comply with Companies (Indian Accounting Standards) Rules 2015 are:

Balance Sheet:

Lease liabilities should be separately disclosed under the head 'financial liabilities', duly distinguished as current or non-current.

Certain additional disclosures in the statement of changes in equity such as changes in equity share capital due to prior period errors and restated balances at the beginning of the current reporting period.

Specified format for disclosure of shareholding of promoters.

Specified format for ageing schedule of trade receivables, trade payables, capital work-in-progress and intangible asset under development.

If a company has not used funds for the specific purpose for which it was borrowed from banks and financial institutions, then disclosure of details of where it has been used.

Specific disclosure under 'additional regulatory requirement' such as compliance with approved schemes of arrangements, compliance with number of layers of companies, title deeds of immovable property not held in name of company, loans and advances to promoters, directors, key managerial personnel (KMP) and related parties, details of benami property held etc

Statement of profit and loss:

Additional disclosures relating to Corporate Social Responsibility (CSR), undisclosed income and crypto or virtual currency specified under the head 'additional information' in the notes forming part of the standalone financial statements.

The amendments are extensive and the Company will evaluate the same to give effect to them as required by law.

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

Disclosure of initial application of standards or interpretations [Table]

..(1)

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

Initially applied Ind ASs [Axis]	1
	01/04/2020 to 31/03/2021
Disclosure of initial application of standards or interpretations [Abstract]	
Disclosure of initial application of standards or interpretations [Line items]	
Title of initially applied Ind AS	IND AS 101 FIRST TIME ADOPTION OF INDIAN ACCOUNTING STANDARDS
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS	yes

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]	Textual information (6) [See below]	
Whether initial application of an Ind AS has an effect on the current period or any prior period	Yes	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

Textual information (6)

Disclosure of initial application of standards or interpretations [Text Block]

Compliance with Ind AS

The consolidated financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act. These financial statements, for the year ended 31 March 2021, are the first financial statements, the Group has prepared in accordance with Ind AS. For periods up to and including the year ended 31 March 2020, the Group prepared its financial statements in accordance with accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Indian GAAP) and amended thereafter. Accordingly, the Group has prepared financial statements which comply with Ind AS applicable for periods ending on 31 March 2021 together with the comparative period data as at and for the period ended 31 March 2020, as described in the summary of significant accounting policies.

These financial statements were authorised for issue by the Company's Board of Directors on 24 July, 2021.

[400600] Notes - Property, plant and equipment

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	31/03/2021	31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				294.06
Acquisitions through business combinations, property, plant and equipment				269.63
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment				1.71
Total increase (decrease) through transfers and other changes, property, plant and equipment				1.71
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				68.74
Total disposals and retirements, property, plant and equipment				68.74
Total increase (decrease) in property, plant and equipment				496.66
Property, plant and equipment at end of period	613.68	207.94	0	871.96

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]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	148.65			
Acquisitions through business combinations, property, plant and equipment	240.31			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			132.6	98.07
Depreciation recognised as part of cost of other assets			0	74.14
Total Depreciation property plant and equipment			132.6	172.21
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.3			
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.3			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	13.96		41.68	4.85
Total disposals and retirements, property, plant and equipment	13.96		41.68	4.85
Total increase (decrease) in property, plant and equipment	375.3		90.92	167.36
Property, plant and equipment at end of period	375.3	0	258.28	167.36

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Buildings [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1.49	0	
Acquisitions through business combinations, property, plant and equipment		0.38	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1.06	0	
Total Depreciation property plant and equipment		-1.06	0	
Total increase (decrease) in property, plant and equipment		0.81	0	
Property, plant and equipment at end of period	0	0.81	0	0

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

..(4)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1.49	0		
Acquisitions through business combinations, property, plant and equipment	0.38	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1.06
Total Depreciation property plant and equipment				1.06
Total increase (decrease) in property, plant and equipment	1.87	0		1.06
Property, plant and equipment at end of period	1.87	0	0	1.06

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

..(5)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			1.49	0
Acquisitions through business combinations, property, plant and equipment			0.38	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Total increase (decrease) in property, plant and equipment	0		1.87	0
Property, plant and equipment at end of period	0	0	1.87	0

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

..(6)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]				
	Gross carrying amount [Member]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]		30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]				
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		1.06	0		
Total Depreciation property plant and equipment		1.06	0		
Total increase (decrease) in property, plant and equipment		1.06	0		
Property, plant and equipment at end of period	0	1.06	0	0	0

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]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1.49	0		1.49
Acquisitions through business combinations, property, plant and equipment	0.38	0		0.38
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.06	0		
Total Depreciation property plant and equipment	-1.06	0		
Total increase (decrease) in property, plant and equipment	0.81	0		1.87
Property, plant and equipment at end of period	0.81	0	0	1.87

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

..(8)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1.06	0
Total Depreciation property plant and equipment			1.06	0
Total increase (decrease) in property, plant and equipment	0		1.06	0
Property, plant and equipment at end of period	0	0	1.06	0

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

..(9)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1.49	0	
Acquisitions through business combinations, property, plant and equipment		0.38	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1.06	0	
Total Depreciation property plant and equipment		-1.06	0	
Total increase (decrease) in property, plant and equipment		0.81	0	
Property, plant and equipment at end of period	0	0.81	0	0

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

..(10)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1.49	0		
Acquisitions through business combinations, property, plant and equipment	0.38	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1.06
Total Depreciation property plant and equipment				1.06
Total increase (decrease) in property, plant and equipment	1.87	0		1.06
Property, plant and equipment at end of period	1.87	0	0	1.06

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

..(11)

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

Classes of property, plant and equipment [Axis]	Other building [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			5.71	0
Acquisitions through business combinations, property, plant and equipment			31.01	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-0.37	0
Total Depreciation property plant and equipment	0		-0.37	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			1	0
Total increase (decrease) through transfers and other changes, property, plant and equipment			1	0
Total increase (decrease) in property, plant and equipment	0		37.35	0
Property, plant and equipment at end of period	0	0	37.35	0

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]	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]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		5.71	0	
Acquisitions through business combinations, property, plant and equipment		31.01	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		1	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		1	0	
Total increase (decrease) in property, plant and equipment		37.72	0	
Property, plant and equipment at end of period	0	37.72	0	0

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

..(13)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				5.71
Acquisitions through business combinations, property, plant and equipment				31.01
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.37	0		
Total Depreciation property plant and equipment	0.37	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment				1
Total increase (decrease) through transfers and other changes, property, plant and equipment				1
Total increase (decrease) in property, plant and equipment	0.37	0		37.72
Property, plant and equipment at end of period	0.37	0	0	37.72

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

..(14)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.37	0
Total Depreciation property plant and equipment			0.37	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0			
Total increase (decrease) through transfers and other changes, property, plant and equipment	0			
Total increase (decrease) in property, plant and equipment	0		0.37	0
Property, plant and equipment at end of period	0	0	0.37	0

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

..(15)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]	Other plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		5.71	0	
Acquisitions through business combinations, property, plant and equipment		31.01	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.37	0	
Total Depreciation property plant and equipment		-0.37	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		1	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		1	0	
Total increase (decrease) in property, plant and equipment		37.35	0	
Property, plant and equipment at end of period	0	37.35	0	0

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]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.71	0		
Acquisitions through business combinations, property, plant and equipment	31.01	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.37
Total Depreciation property plant and equipment				0.37
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	1	0		
Total increase (decrease) through transfers and other changes, property, plant and equipment	1	0		
Total increase (decrease) in property, plant and equipment	37.72	0		0.37
Property, plant and equipment at end of period	37.72	0	0	0.37

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

..(17)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			5.71	0
Acquisitions through business combinations, property, plant and equipment			31.01	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-0.37	0
Total Depreciation property plant and equipment	0		-0.37	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			1	0
Total increase (decrease) through transfers and other changes, property, plant and equipment			1	0
Total increase (decrease) in property, plant and equipment	0		37.35	0
Property, plant and equipment at end of period	0	0	37.35	0

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

..(18)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		5.71	0	
Acquisitions through business combinations, property, plant and equipment		31.01	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		1	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		1	0	
Total increase (decrease) in property, plant and equipment		37.72	0	
Property, plant and equipment at end of period	0	37.72	0	0

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

..(19)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				70.4
Acquisitions through business combinations, property, plant and equipment				35.34
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.37	0		-18.43
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment	0.37	0		-18.43
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				7.68
Total disposals and retirements, property, plant and equipment				7.68
Total increase (decrease) in property, plant and equipment	0.37	0		79.63
Property, plant and equipment at end of period	0.37	0	0	134.97

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	24.51		70.4	24.51
Acquisitions through business combinations, property, plant and equipment	61.05		35.34	61.05
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-15.26			
Depreciation recognised as part of cost of other assets	-11.3			
Total Depreciation property plant and equipment	-26.56			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.66		10.15	5.03
Total disposals and retirements, property, plant and equipment	3.66		10.15	5.03
Total increase (decrease) in property, plant and equipment	55.34		95.59	80.53
Property, plant and equipment at end of period	55.34	0	176.12	80.53

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		18.43	15.26	
Depreciation recognised as part of cost of other assets		0	11.3	
Total Depreciation property plant and equipment		18.43	26.56	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2.47	1.37	
Total disposals and retirements, property, plant and equipment		2.47	1.37	
Total increase (decrease) in property, plant and equipment		15.96	25.19	
Property, plant and equipment at end of period	0	41.15	25.19	0

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

..(22)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned 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	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	70.4	24.51		70.4
Acquisitions through business combinations, property, plant and equipment	35.34	61.05		35.34
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-18.43	-15.26		
Depreciation recognised as part of cost of other assets	0	-11.3		
Total Depreciation property plant and equipment	-18.43	-26.56		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7.68	3.66		10.15
Total disposals and retirements, property, plant and equipment	7.68	3.66		10.15
Total increase (decrease) in property, plant and equipment	79.63	55.34		95.59
Property, plant and equipment at end of period	134.97	55.34	0	176.12

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

..(23)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	24.51			
Acquisitions through business combinations, property, plant and equipment	61.05			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			18.43	15.26
Depreciation recognised as part of cost of other assets			0	11.3
Total Depreciation property plant and equipment			18.43	26.56
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5.03		2.47	1.37
Total disposals and retirements, property, plant and equipment	5.03		2.47	1.37
Total increase (decrease) in property, plant and equipment	80.53		15.96	25.19
Property, plant and equipment at end of period	80.53	0	41.15	25.19

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

..(24)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.95	0.71	
Acquisitions through business combinations, property, plant and equipment		15.05	2.41	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1.64	-0.54	
Depreciation recognised as part of cost of other assets		0	-0.64	
Total Depreciation property plant and equipment		-1.64	-1.18	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.46	0	
Total disposals and retirements, property, plant and equipment		0.46	0	
Total increase (decrease) in property, plant and equipment		13.9	1.94	
Property, plant and equipment at end of period	0	15.84	1.94	0

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

..(25)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.95	0.71		
Acquisitions through business combinations, property, plant and equipment	15.05	2.41		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1.64
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				1.64
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.66	0		0.2
Total disposals and retirements, property, plant and equipment	0.66	0		0.2
Total increase (decrease) in property, plant and equipment	15.34	3.12		1.44
Property, plant and equipment at end of period	18.46	3.12	0	2.62

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

..(26)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0.95	0.71
Acquisitions through business combinations, property, plant and equipment			15.05	2.41
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.54			
Depreciation recognised as part of cost of other assets	0.64			
Total Depreciation property plant and equipment	1.18			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0.66	0
Total disposals and retirements, property, plant and equipment	0		0.66	0
Total increase (decrease) in property, plant and equipment	1.18		15.34	3.12
Property, plant and equipment at end of period	1.18	0	18.46	3.12

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

..(27)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]				
	Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			30/03/2019	Accumulated depreciation and impairment [Member]	
				01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss			1.64	0.54	
Depreciation recognised as part of cost of other assets			0	0.64	
Total Depreciation property plant and equipment			1.64	1.18	
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			0.2	0	
Total disposals and retirements, property, plant and equipment			0.2	0	
Total increase (decrease) in property, plant and equipment			1.44	1.18	
Property, plant and equipment at end of period		0	2.62	1.18	0

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

..(28)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.95	0.71		0.95
Acquisitions through business combinations, property, plant and equipment	15.05	2.41		15.05
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.64	-0.54		
Depreciation recognised as part of cost of other assets	0	-0.64		
Total Depreciation property plant and equipment	-1.64	-1.18		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.46	0		0.66
Total disposals and retirements, property, plant and equipment	0.46	0		0.66
Total increase (decrease) in property, plant and equipment	13.9	1.94		15.34
Property, plant and equipment at end of period	15.84	1.94	0	18.46

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

..(29)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.71			
Acquisitions through business combinations, property, plant and equipment	2.41			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1.64	0.54
Depreciation recognised as part of cost of other assets			0	0.64
Total Depreciation property plant and equipment			1.64	1.18
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0.2	0
Total disposals and retirements, property, plant and equipment	0		0.2	0
Total increase (decrease) in property, plant and equipment	3.12		1.44	1.18
Property, plant and equipment at end of period	3.12	0	2.62	1.18

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

..(30)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.95	0.71	
Acquisitions through business combinations, property, plant and equipment		15.05	2.41	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1.64	-0.54	
Depreciation recognised as part of cost of other assets		0	-0.64	
Total Depreciation property plant and equipment		-1.64	-1.18	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.46	0	
Total disposals and retirements, property, plant and equipment		0.46	0	
Total increase (decrease) in property, plant and equipment		13.9	1.94	
Property, plant and equipment at end of period	0	15.84	1.94	0

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

..(31)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned 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	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.95	0.71		
Acquisitions through business combinations, property, plant and equipment	15.05	2.41		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1.64
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				1.64
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.66	0		0.2
Total disposals and retirements, property, plant and equipment	0.66	0		0.2
Total increase (decrease) in property, plant and equipment	15.34	3.12		1.44
Property, plant and equipment at end of period	18.46	3.12	0	2.62

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

..(32)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			98.11	38.55
Acquisitions through business combinations, property, plant and equipment			60.38	42.42
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.54		-44.45	-21.57
Depreciation recognised as part of cost of other assets	0.64		0	-13.39
Total Depreciation property plant and equipment	1.18		-44.45	-34.96
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment			0.01	0
Total increase (decrease) through transfers and other changes, property, plant and equipment			0.01	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		14.5	0.64
Total disposals and retirements, property, plant and equipment	0		14.5	0.64
Total increase (decrease) in property, plant and equipment	1.18		99.55	45.37
Property, plant and equipment at end of period	1.18	0	144.92	45.37

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

..(33)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
		01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		98.11	38.55	
Acquisitions through business combinations, property, plant and equipment		60.38	42.42	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0.01	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.01	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		36.01	0.92	
Total disposals and retirements, property, plant and equipment		36.01	0.92	
Total increase (decrease) in property, plant and equipment		122.49	80.05	
Property, plant and equipment at end of period	0	202.54	80.05	0

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

..(34)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				98.11
Acquisitions through business combinations, property, plant and equipment				60.38
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	44.45	21.57		-44.45
Depreciation recognised as part of cost of other assets	0	13.39		0
Total Depreciation property plant and equipment	44.45	34.96		-44.45
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment				0.01
Total increase (decrease) through transfers and other changes, property, plant and equipment				0.01
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	21.51	0.28		14.5
Total disposals and retirements, property, plant and equipment	21.51	0.28		14.5
Total increase (decrease) in property, plant and equipment	22.94	34.68		99.55
Property, plant and equipment at end of period	57.62	34.68	0	144.92

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

..(35)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	38.55		98.11	38.55
Acquisitions through business combinations, property, plant and equipment	42.42		60.38	42.42
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-21.57			
Depreciation recognised as part of cost of other assets	-13.39			
Total Depreciation property plant and equipment	-34.96			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		0.01	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0.01	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.64		36.01	0.92
Total disposals and retirements, property, plant and equipment	0.64		36.01	0.92
Total increase (decrease) in property, plant and equipment	45.37		122.49	80.05
Property, plant and equipment at end of period	45.37	0	202.54	80.05

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

..(36)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		44.45	21.57	
Depreciation recognised as part of cost of other assets		0	13.39	
Total Depreciation property plant and equipment		44.45	34.96	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		21.51	0.28	
Total disposals and retirements, property, plant and equipment		21.51	0.28	
Total increase (decrease) in property, plant and equipment		22.94	34.68	
Property, plant and equipment at end of period	0	57.62	34.68	0

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

..(37)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	56.53	65.43		56.53
Acquisitions through business combinations, property, plant and equipment	44.24	78.36		44.24
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-47.73	-39.48		
Depreciation recognised as part of cost of other assets	0	-37.08		
Total Depreciation property plant and equipment	-47.73	-76.56		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.7	0.3		0.7
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.7	0.3		0.7
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4.08	1.55		21.33
Total disposals and retirements, property, plant and equipment	4.08	1.55		21.33
Total increase (decrease) in property, plant and equipment	49.66	65.98		80.14
Property, plant and equipment at end of period	115.64	65.98	0	220.37

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

..(38)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	65.43			
Acquisitions through business combinations, property, plant and equipment	78.36			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			47.73	39.48
Depreciation recognised as part of cost of other assets			0	37.08
Total Depreciation property plant and equipment			47.73	76.56
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.3			
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.3			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.86		17.25	2.31
Total disposals and retirements, property, plant and equipment	3.86		17.25	2.31
Total increase (decrease) in property, plant and equipment	140.23		30.48	74.25
Property, plant and equipment at end of period	140.23	0	104.73	74.25

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

..(39)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		56.53	65.43	
Acquisitions through business combinations, property, plant and equipment		44.24	78.36	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-47.73	-39.48	
Depreciation recognised as part of cost of other assets		0	-37.08	
Total Depreciation property plant and equipment		-47.73	-76.56	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0.7	0.3	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.7	0.3	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		4.08	1.55	
Total disposals and retirements, property, plant and equipment		4.08	1.55	
Total increase (decrease) in property, plant and equipment		49.66	65.98	
Property, plant and equipment at end of period	0	115.64	65.98	0

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

..(40)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	56.53	65.43		
Acquisitions through business combinations, property, plant and equipment	44.24	78.36		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				47.73
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				47.73
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.7	0.3		
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.7	0.3		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	21.33	3.86		17.25
Total disposals and retirements, property, plant and equipment	21.33	3.86		17.25
Total increase (decrease) in property, plant and equipment	80.14	140.23		30.48
Property, plant and equipment at end of period	220.37	140.23	0	104.73

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

..(41)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			54.17	19.45
Acquisitions through business combinations, property, plant and equipment			72.77	56.07
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	39.48		-16.13	-21.22
Depreciation recognised as part of cost of other assets	37.08		0	-11.73
Total Depreciation property plant and equipment	76.56		-16.13	-32.95
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.31		0.34	3.26
Total disposals and retirements, property, plant and equipment	2.31		0.34	3.26
Total increase (decrease) in property, plant and equipment	74.25		110.47	39.31
Property, plant and equipment at end of period	74.25	0	149.78	39.31

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

..(42)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		54.17	19.45	
Acquisitions through business combinations, property, plant and equipment		72.77	56.07	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.59	4.15	
Total disposals and retirements, property, plant and equipment		0.59	4.15	
Total increase (decrease) in property, plant and equipment		126.35	71.37	
Property, plant and equipment at end of period	0	197.72	71.37	0

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

..(43)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				54.17
Acquisitions through business combinations, property, plant and equipment				72.77
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	16.13	21.22		-16.13
Depreciation recognised as part of cost of other assets	0	11.73		0
Total Depreciation property plant and equipment	16.13	32.95		-16.13
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.25	0.89		0.34
Total disposals and retirements, property, plant and equipment	0.25	0.89		0.34
Total increase (decrease) in property, plant and equipment	15.88	32.06		110.47
Property, plant and equipment at end of period	47.94	32.06	0	149.78

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

..(44)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	19.45		54.17	19.45
Acquisitions through business combinations, property, plant and equipment	56.07		72.77	56.07
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-21.22			
Depreciation recognised as part of cost of other assets	-11.73			
Total Depreciation property plant and equipment	-32.95			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.26		0.59	4.15
Total disposals and retirements, property, plant and equipment	3.26		0.59	4.15
Total increase (decrease) in property, plant and equipment	39.31		126.35	71.37
Property, plant and equipment at end of period	39.31	0	197.72	71.37

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

..(45)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]				
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
		Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
		30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
	Disclosure of detailed information about property, plant and equipment [Abstract]				
	Disclosure of detailed information about property, plant and equipment [Line items]				
	Reconciliation of changes in property, plant and equipment [Abstract]				
	Changes in property, plant and equipment [Abstract]				
	Depreciation, property, plant and equipment [Abstract]				
	Depreciation recognised in profit or loss		16.13	21.22	
	Depreciation recognised as part of cost of other assets		0	11.73	
	Total Depreciation property plant and equipment		16.13	32.95	
	Disposals and retirements, property, plant and equipment [Abstract]				
	Disposals, property, plant and equipment		0.25	0.89	
	Total disposals and retirements, property, plant and equipment		0.25	0.89	
	Total increase (decrease) in property, plant and equipment		15.88	32.06	
	Property, plant and equipment at end of period	0	47.94	32.06	0

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

..(46)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]				
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
		Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]
		01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
	Disclosure of detailed information about property, plant and equipment [Abstract]				
	Disclosure of detailed information about property, plant and equipment [Line items]				
	Reconciliation of changes in property, plant and equipment [Abstract]				
	Changes in property, plant and equipment [Abstract]				
	Additions other than through business combinations, property, plant and equipment	6.7	0		6.7
	Acquisitions through business combinations, property, plant and equipment	10.46	0		10.46
	Depreciation, property, plant and equipment [Abstract]				
	Depreciation recognised in profit or loss	-2.79	0		
	Total Depreciation property plant and equipment	-2.79	0		
	Total increase (decrease) in property, plant and equipment	14.37	0		17.16
	Property, plant and equipment at end of period	14.37	0	0	17.16

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

..(47)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2.79	0
Total Depreciation property plant and equipment			2.79	0
Total increase (decrease) in property, plant and equipment	0		2.79	0
Property, plant and equipment at end of period	0	0	2.79	0

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

..(48)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Gross carrying amount [Member]		
		30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		6.7	0	
Acquisitions through business combinations, property, plant and equipment		10.46	0	
Total increase (decrease) in property, plant and equipment		17.16	0	
Property, plant and equipment at end of period	0	17.16	0	0

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

..(49)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others				Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				6.7
Acquisitions through business combinations, property, plant and equipment				10.46
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2.79	0		-2.79
Total Depreciation property plant and equipment	2.79	0		-2.79
Total increase (decrease) in property, plant and equipment	2.79	0		14.37
Property, plant and equipment at end of period	2.79	0	0	14.37

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

..(50)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member		Refer to child member	Refer to child member
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		6.7	0
Acquisitions through business combinations, property, plant and equipment	0		10.46	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Total increase (decrease) in property, plant and equipment	0		17.16	0
Property, plant and equipment at end of period	0	0	17.16	0

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

..(51)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
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		2.79	0	
Total Depreciation property plant and equipment		2.79	0	
Total increase (decrease) in property, plant and equipment		2.79	0	
Property, plant and equipment at end of period	0	2.79	0	0

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

..(52)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electrical fittings / Installation	Electrical fittings / Installation		Electrical fittings / Installation
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6.7	0		6.7
Acquisitions through business combinations, property, plant and equipment	10.46	0		10.46
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.79	0		
Total Depreciation property plant and equipment	-2.79	0		
Total increase (decrease) in property, plant and equipment	14.37	0		17.16
Property, plant and equipment at end of period	14.37	0	0	17.16

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

..(53)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electrical fittings / Installation		Electrical fittings / Installation	Electrical fittings / Installation
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			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2.79	0
Total Depreciation property plant and equipment			2.79	0
Total increase (decrease) in property, plant and equipment	0		2.79	0
Property, plant and equipment at end of period	0	0	2.79	0

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

..(54)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	30/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	0

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

..(1)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Other building [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Other building [Member]		Plant and equipment [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	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]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	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]

..(5)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(8)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(9)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]		Other property, plant and equipment [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(10)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	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

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

	01/04/2020 to 31/03/2021
Disclosure of property, plant and equipment [TextBlock]	Textual information (7) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (7)

Disclosure of property, plant and equipment [Text Block]

3 Property, plant and equipment

Particulars	Office equipments #	Computer and hardware #	Furniture and fixtures #	Vehicles	Leasehold improvement #	Plant and machinery	Electrical fittings / Installation	Building	Total
Gross Carrying amount									
Balance as at March 31, 2019	-	-	-	-	-	-	-	-	-
Reorganisation of 91Streets Media Technologies Private Limited	42.42	78.36	61.05	2.41	56.07	-	-	-	241.31
Additions	38.55	65.43	24.51	0.71	19.45	-	-	-	148.65
Disposals / adjustments	-0.92	-3.86	-5.03	-	-4.15	-	-	-	-13.96
Balance as at March 31, 2020	80.05	139.94	80.53	3.12	71.37	-	-	-	376
Balance as at April 1, 2020	80.05	139.94	80.53	3.12	71.37	-	-	-	376
Additions	98.11	56.53	70.4	0.95	54.17	5.71	6.7	1.49	294.06
Aquisition through business combination (Refer note 52)	60.38	44.24	35.34	15.05	72.77	31.01	10.46	0.38	269.63
Disposals / adjustments	-36.01	-21.33	-10.15	-0.66	-0.59	-	-	-	-68.74
Balance as at March 31, 2021	202.53	219.38	176.12	18.46	197.72	36.72	17.16	1.87	870.95
Accumulated depreciation									
Balance as at March 31, 2019	-	-	-	-	-	-	-	-	-
Reorganisation of 91Streets Media Technologies Private Limited	13.39	37.08	11.31	0.64	11.73	-	-	-	74.15
Depreciation	21.57	39.48	15.26	0.54	21.22	-	-	-	98.06
Disposals / adjustments	-0.28	-2.31	-1.37	-	-0.89	-	-	-	-4.85
Balance as at March 31, 2020	34.68	74.25	25.19	1.18	32.06	-	-	-	166.36
Balance as at April 1, 2020	34.68	74.25	25.19	1.18	32.06	-	-	-	166.36
Depreciation	44.45	47.73	18.43	1.64	16.13	0.37	2.79	1.06	132.6
Disposals / adjustments	-21.51	-17.25	-2.47	-0.2	-0.25	-	-	-	-41.68
Balance as at March 31, 2021	57.62	104.73	41.15	2.62	47.94	0.37	2.79	1.06	257.28
Net carrying value as on March 31, 2020	45.38	65.68	54.43	1.04	38.41	-	-	-	207.94
Net carrying value as on March									

31, 2021	144.92	114.65	134.97	15.84	149.78	36.35	14.37	0.81	613.68
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The Group has provided exclusive charge over its movable fixed assets of Rs 31.60 million, Rs 10.24 million and Rs 39.60 million as a security against the secured borrowing of its subsidiary Muthu Pharma Private Limited, Eastern Agencies Healthcare Private Limited and Ascent Wellness and Pharma Solutions Private Limited respectively (Refer note 30)

Leased Assets

The following amounts included in the carrying amount related to assets under operating lease, where the company is a lessor;

Particulars	Office equipments #	Computer and hardware #	Furniture and fixtures #	Leasehold improvement #	Total
Gross Carrying amount					
Balance as at March 31, 2019	-	-	-	-	-
Reorganisation of 91Streets Media Technologies Private Limited	-	10.39	-	-	10.39
Additions ^	-	27.22	-	-	27.22
Disposals / adjustments \$	-	-3.69	-	-	-3.69
Balance as at March 31, 2020	-	33.92	-	-	33.92
Additions due to business acquisition (Refer note (i) below)	1.1	0.44	2.31	0.8	4.65
Disposals / adjustments \$	-	-1.32	-	-	-1.32
Balance as at March 31, 2021	1.1	33.04	2.31	0.8	37.25
Accumulated depreciation					
Balance as at March 31, 2019	-	-	-	-	-
Reorganisation of 91Streets Media Technologies Private Limited	-	4.25	-	-	4.25
Depreciation	-	5.53	-	-	5.53
Disposals / adjustments \$	-	-2.3	-	-	-2.3
Balance as at March 31, 2020	-	7.48	-	-	7.48
Depreciation	0.31	16.47	0.37	0.16	17.31
Disposals / adjustments \$	-	-0.72	-	-	-0.72
Balance as at March 31, 2021	0.31	23.23	0.37	0.16	

Net carrying value as on March 31, 2020	-	26.44	-	-	26.44
Net carrying value as on March 31, 2021	0.79	9.81	1.94	0.64	13.18

^ The assets on lease amounting to Nil (31 March 2020: Rs. 17.1 million) has not been put to use as on the Balance Sheet date.

\$ Includes Rs 0.50 million (31 March 2020: Rs 1.4 million) (Net of accumulated depreciation) of assets transferred to inventories at their carrying amount when they ceased to be rented.

Leased Assets

The following amounts included in the carrying amount related to assets under operating lease, where the company is a lessor;

Particulars	Office equipments #	Computer and hardware #	Furniture and fixtures #	Leasehold improvement #	Total #
Gross Carrying amount					
Balance as at March 31, 2019	-	-	-	-	-
Reorganisation of 91Streets Media Technologies Private Limited	-	10.39	-	-	10.39
Additions ^	-	27.22	-	-	27.22
Disposals / adjustments \$	-	-3.69	-	-	-3.69
Balance as at March 31, 2020	-	33.92	-	-	33.92
Additions due to business acquisition (Refer note (i) below)	1.1	0.44	2.31	0.8	4.65
Disposals / adjustments \$	-	-1.32	-	-	-1.32
Balance as at March 31, 2021	1.1	33.04	2.31	0.8	37.25
Accumulated depreciation					
Balance as at March 31, 2019	-	-	-	-	-
Reorganisation of 91Streets Media Technologies Private Limited	-	4.25	-	-	4.25
Depreciation	-	5.53	-	-	5.53
Disposals / adjustments \$	-	-2.3	-	-	-2.3
Balance as at March 31, 2020	-	7.48	-	-	7.48
Depreciation	0.31	16.47	0.37	0.16	17.31
Disposals / adjustments \$	-	-0.72	-	-	-0.72
Balance as at March 31, 2021	0.31	23.23	0.37	0.16	
Net carrying value as on March 31, 2020	-	26.44	-	-	26.44

Net carrying value as on March 31, 2021 0.79 9.81 1.94 0.64 13.18

^ The assets on lease amounting to Nil (31 March 2020: Rs. 17.1 million) has not been put to use as on the Balance Sheet date.

\$ Includes Rs 0.50 million (31 March 2020: Rs 1.4 million) (Net of accumulated depreciation) of assets transferred to inventories at their carrying amount when they ceased to be rented.

3(i) Capital work-in-progress

Particulars	Amount
Opening balance	-
Addition during the period	-
Balance as at March 31, 2020	-
Addition during the year	2.5
Capitalised during the year	-
Balance as at March 31, 2021	2.5

[612100] Notes - Impairment of assets

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

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

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	31/03/2021	31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill				31,914.81
Total increase (decrease) in goodwill				31,914.81
Goodwill at end of period	31,921.56	6.75	0	31,921.56

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill	1.95			
Impairment loss recognised in profit or loss, goodwill			0	
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through transfers, goodwill	0			
Increase (decrease) through other changes, goodwill	4.8			
Total increase (decrease) through transfers and other changes, goodwill	4.8			
Total increase (decrease) in goodwill	6.75		0	
Goodwill at end of period	6.75	0	0	0

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

	01/04/2020 to 31/03/2021	31/03/2020	30/03/2019
Disclosure of goodwill [TextBlock]	Textual information (8) [See below]		
Disclosure of reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Increase (decrease) through transfers and other changes, Goodwill [Abstract]			
Goodwill at end of period	31,921.56	6.75	0

Textual information (8)

Disclosure of goodwill [Text Block]

5	Goodwill			
	Particulars	Note	As at	As at
March 31, 2021	March 31, 2020			
	Opening balance		6.75	4.8
	Addition during the year on account of business combination of			
	- Ascent Health and Wellness Solutions Private Limited	52 (i)	14,734.01	-
	- Medlife International Private Limited (including subsidiaries)	52 (iii)	17,098.80	-
	- Others	52 (ii) and (iv)	82.01	1.95
	Closing balance		31,921.56	6.75

Impairment of Goodwill

Goodwill is tested for impairment at each balance sheet date. No impairment charges were identified as at 31 March 2021.

Goodwill is monitored by management at the level of three Cash Generating Units ("CGU") as follows:

Particulars of CGU	Goodwill amount allocated
Distribution to Chemist / institutions	5,658.49
Distribution to Retailers	17,104.41
IT operations	9,158.67
Total	31,921.56

The recoverable amounts of the Distribution to Chemist / institutions business and Distribution to Retailers business CGU's has been assessed using a value-in-use model. Value in use is calculated as the net present value of the projected cash flows plus a terminal value of the cash flows. The cash flow projections are based on financial budgets approved by management.

Following key assumptions were considered while performing impairment testing :-

Particulars	Distribution to Chemist / institutions	Distribution to Retailers
Terminal growth rate	3%	5%

Revenue growth rate	10% to 20%	6% to 70%
Weighted Average Cost of Capital % (WACC) (Discount rate)	18.14%	25%

In the case of goodwill related to IT operations, recoverable amount has been determined based on fair value less cost to disposal. Management has engaged independent valuer to determine fair value less cost to disposal of Retalio platform. In order to determine the fair value less cost to disposal, the Group has used average market multiple after applying discount for size of the Company and nature of business. Significant assumptions includes market multiple of 0.30.

The projections cover a period of five years, as management believes this to be the most appropriate timescale over which to review and consider annual performances, before applying a fixed terminal value growth rate to the final year cash flows. The growth rates used to estimate future performance (revenue, cost of goods sold, expenses, etc) are based on the reasonable estimates considering past performance. It is weighted average growth rate used to extrapolate cash flows beyond the budget period. The rates are consistent with forecasts included in industry reports.

Sensitivity analysis performed around the base assumptions do not indicate any reasonable change in key assumptions would cause the recoverable amount to be less than the carrying value.

[400900] Notes - Other intangible assets

Disclosure of additional information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]		Brands [Member]	
	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Brands [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]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	SLM	SLM	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	3 YEARS	3 YEARS	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Computer software [Member]		Copyrights, patents and other operating rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	SLM	SLM	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	3 YEARS	3 YEARS	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	SLM	SLM
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	3 YEARS	3 YEARS
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]	Other intangible assets [Member]		Know-how [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Know-how [Member]		Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	SLM	SLM	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	3 YEARS	3 YEARS	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	SLM	SLM
Useful lives or amortisation rates, other intangible assets	3 YEARS	3 YEARS
Whether other intangible assets are stated at revalued amount	No	No

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	31/03/2021	31/03/2020	30/03/2019	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				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				303.76
Acquisitions through business combinations				1,372.78
Disposals and retirements, other intangible assets [Abstract]				
Disposals				285.45
Total Disposals and retirements, Other intangible assets				285.45
Total increase (decrease) in Other intangible assets				1,391.09
Other intangible assets at end of period	(A) 1,617.03	(B) 421.28	0	1,912.65

Footnotes

(A) Right-of-use asset : 948.48 Other intangible assets : 668.55

(B) Right-of-use asset : 399.72 Other intangible assets : 21.56

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]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	289.88			
Acquisitions through business combinations	244.78			
Amortisation other intangible assets			196.41	89.65
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	15.34
Total increase (decrease) through transfers and other changes, Other intangible assets			0	15.34
Disposals and retirements, other intangible assets [Abstract]				
Disposals	13.1		1.07	4.71
Total Disposals and retirements, Other intangible assets	13.1		1.07	4.71
Total increase (decrease) in Other intangible assets	521.56		195.34	100.28
Other intangible assets at end of period	521.56	0	295.62	100.28

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Brands and trade marks [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.16	0	
Acquisitions through business combinations		312.98	0	
Amortisation other intangible assets		-18.49	0	
Total increase (decrease) in Other intangible assets		294.65	0	
Other intangible assets at end of period	0	294.65	0	0

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.16	0		
Acquisitions through business combinations	312.98	0		
Amortisation other intangible assets				18.49
Total increase (decrease) in Other intangible assets	313.14	0		18.49
Other intangible assets at end of period	313.14	0	0	18.49

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Gross carrying amount [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0.16	0
Acquisitions through business combinations			312.98	0
Amortisation other intangible assets	0			
Total increase (decrease) in Other intangible assets	0		313.14	0
Other intangible assets at end of period	0	0	313.14	0

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
	Intangible assets other than internally generated [Member]			
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		18.49	0	
Total increase (decrease) in Other intangible assets		18.49	0	
Other intangible assets at end of period	0	18.49	0	0

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Brands [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.16	0		0.16
Acquisitions through business combinations	312.98	0		312.98
Amortisation other intangible assets	-18.49	0		
Total increase (decrease) in Other intangible assets	294.65	0		313.14
Other intangible assets at end of period	294.65	0	0	313.14

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]	Brands [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Amortisation other intangible assets			18.49	0
Total increase (decrease) in Other intangible assets	0		18.49	0
Other intangible assets at end of period	0	0	18.49	0

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]	Brands [Member]			
	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Sub classes of other intangible assets [Axis]		Accumulated amortization and impairment [Member]	Carrying amount [Member]	
	30/03/2019		01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.16	0	
Acquisitions through business combinations		312.98	0	
Amortisation other intangible assets		-18.49	0	
Total increase (decrease) in Other intangible assets		294.65	0	
Other intangible assets at end of period	0	294.65	0	0

Disclosure of detailed information about other intangible assets [Table]

..(10)

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

Classes of other intangible assets [Axis]	Brands [Member]			
	Intangible assets other than internally generated [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.16	0		
Acquisitions through business combinations	312.98	0		
Amortisation other intangible assets				18.49
Total increase (decrease) in Other intangible assets	313.14	0		18.49
Other intangible assets at end of period	313.14	0	0	18.49

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]	Brands [Member]		Computer software [Member]	
	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			6.54	3.84
Acquisitions through business combinations			20.53	28.51
Amortisation other intangible assets	0		-8.84	-6.6
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	-11.31
Total increase (decrease) through transfers and other changes, Other intangible assets			0	-11.31
Disposals and retirements, other intangible assets [Abstract]				
Disposals			0	0
Total Disposals and retirements, Other intangible assets			0	0
Total increase (decrease) in Other intangible assets	0		18.23	14.44
Other intangible assets at end of period	0	0	32.67	14.44

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]	Computer software [Member]			
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	30/03/2019		01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		6.54	3.84	
Acquisitions through business combinations		20.53	28.51	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		1.07	0	
Total Disposals and retirements, Other intangible assets		1.07	0	
Total increase (decrease) in Other intangible assets		26	32.35	
Other intangible assets at end of period	0	58.35	32.35	0

Disclosure of detailed information about other intangible assets [Table]

..(13)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		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]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				6.54
Acquisitions through business combinations				20.53
Amortisation other intangible assets	8.84	6.6		-8.84
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	11.31		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	11.31		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	1.07	0		0
Total Disposals and retirements, Other intangible assets	1.07	0		0
Total increase (decrease) in Other intangible assets	7.77	17.91		18.23
Other intangible assets at end of period	25.68	17.91	0	32.67

Disclosure of detailed information about other intangible assets [Table]

..(14)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	3.84		6.54	3.84
Acquisitions through business combinations	28.51		20.53	28.51
Amortisation other intangible assets	-6.6			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	-11.31			
Total increase (decrease) through transfers and other changes, Other intangible assets	-11.31			
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		1.07	0
Total Disposals and retirements, Other intangible assets	0		1.07	0
Total increase (decrease) in Other intangible assets	14.44		26	32.35
Other intangible assets at end of period	14.44	0	58.35	32.35

Disclosure of detailed information about other intangible assets [Table]

..(15)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
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]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		8.84	6.6	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	11.31	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	11.31	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		1.07	0	
Total Disposals and retirements, Other intangible assets		1.07	0	
Total increase (decrease) in Other intangible assets		7.77	17.91	
Other intangible assets at end of period	0	25.68	17.91	0

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]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	289.28	278.79		289.28
Acquisitions through business combinations	684.27	210.81		684.27
Amortisation other intangible assets	-140.41	-81.49		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	284.38	8.39		284.38
Total Disposals and retirements, Other intangible assets	284.38	8.39		284.38
Total increase (decrease) in Other intangible assets	548.76	399.72		689.17
Other intangible assets at end of period	948.48	399.72	0	1,165.67

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]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	278.79			
Acquisitions through business combinations	210.81			
Amortisation other intangible assets			140.41	81.49
Disposals and retirements, other intangible assets [Abstract]				
Disposals	13.1		0	4.71
Total Disposals and retirements, Other intangible assets	13.1		0	4.71
Total increase (decrease) in Other intangible assets	476.5		140.41	76.78
Other intangible assets at end of period	476.5	0	217.19	76.78

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]	Copyrights, patents and other operating rights [Member]				
	Sub classes of other intangible assets [Axis]	Internally generated and other than 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]	Gross carrying amount [Member]	
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	
Disclosure of detailed information about other intangible assets [Abstract]					
Disclosure of detailed information about other intangible assets [Line items]					
Reconciliation of changes in other intangible assets [Abstract]					
Changes in Other intangible assets [Abstract]					
Additions other than through business combinations		289.28	278.79		
Acquisitions through business combinations		684.27	210.81		
Disposals and retirements, other intangible assets [Abstract]					
Disposals		284.38	13.1		
Total Disposals and retirements, Other intangible assets		284.38	13.1		
Total increase (decrease) in Other intangible assets		689.17	476.5		
Other intangible assets at end of period	0	1,165.67	476.5		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]	Copyrights, patents and other operating rights [Member]			Other intellectual property rights [Member]
	Sub classes of other intangible assets [Axis]	Internally generated and other than 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]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				289.28
Acquisitions through business combinations				684.27
Amortisation other intangible assets	140.41	81.49		-140.41
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	4.71		284.38
Total Disposals and retirements, Other intangible assets	0	4.71		284.38
Total increase (decrease) in Other intangible assets	140.41	76.78		548.76
Other intangible assets at end of period	217.19	76.78	0	948.48

Disclosure of detailed information about other intangible assets [Table]

..(20)

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	278.79		289.28	278.79
Acquisitions through business combinations	210.81		684.27	210.81
Amortisation other intangible assets	-81.49			
Disposals and retirements, other intangible assets [Abstract]				
Disposals	8.39		284.38	13.1
Total Disposals and retirements, Other intangible assets	8.39		284.38	13.1
Total increase (decrease) in Other intangible assets	399.72		689.17	476.5
Other intangible assets at end of period	399.72	0	1,165.67	476.5

Disclosure of detailed information about other intangible assets [Table]

..(21)

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		140.41	81.49	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	4.71	
Total Disposals and retirements, Other intangible assets		0	4.71	
Total increase (decrease) in Other intangible assets		140.41	76.78	
Other intangible assets at end of period	0	217.19	76.78	0

Disclosure of detailed information about other intangible assets [Table]

..(22)

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

Classes of other intangible assets [Axis]	Other intellectual property 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	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	289.28	278.79		289.28
Acquisitions through business combinations	684.27	210.81		684.27
Amortisation other intangible assets	-140.41	-81.49		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	284.38	8.39		284.38
Total Disposals and retirements, Other intangible assets	284.38	8.39		284.38
Total increase (decrease) in Other intangible assets	548.76	399.72		689.17
Other intangible assets at end of period	948.48	399.72	0	1,165.67

Disclosure of detailed information about other intangible assets [Table]

..(23)

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

Classes of other intangible assets [Axis]	Other intellectual property 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]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	278.79			
Acquisitions through business combinations	210.81			
Amortisation other intangible assets			140.41	81.49
Disposals and retirements, other intangible assets [Abstract]				
Disposals	13.1		0	4.71
Total Disposals and retirements, Other intangible assets	13.1		0	4.71
Total increase (decrease) in Other intangible assets	476.5		140.41	76.78
Other intangible assets at end of period	476.5	0	217.19	76.78

Disclosure of detailed information about other intangible assets [Table]

..(24)

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]	Other intangible assets [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		7.78	7.25	
Acquisitions through business combinations		355	5.46	
Amortisation other intangible assets		-28.67	-1.56	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	-4.03	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	-4.03	
Total increase (decrease) in Other intangible assets		334.11	7.12	
Other intangible assets at end of period	0	341.23	7.12	0

Disclosure of detailed information about other intangible assets [Table]

..(25)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	7.78	7.25		
Acquisitions through business combinations	355	5.46		
Amortisation other intangible assets				28.67
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Total increase (decrease) through transfers and other changes, Other intangible assets				0
Total increase (decrease) in Other intangible assets	362.78	12.71		28.67
Other intangible assets at end of period	375.49	12.71	0	34.26

Disclosure of detailed information about other intangible assets [Table]

..(26)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than 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]		Gross carrying amount [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			7.78	7.25
Acquisitions through business combinations			355	5.46
Amortisation other intangible assets	1.56			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	4.03			
Total increase (decrease) through transfers and other changes, Other intangible assets	4.03			
Total increase (decrease) in Other intangible assets	5.59		362.78	12.71
Other intangible assets at end of period	5.59	0	375.49	12.71

Disclosure of detailed information about other intangible assets [Table]

..(27)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
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]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		28.67	1.56	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	4.03	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	4.03	
Total increase (decrease) in Other intangible assets		28.67	5.59	
Other intangible assets at end of period	0	34.26	5.59	0

Disclosure of detailed information about other intangible assets [Table]

..(28)

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

Classes of other intangible assets [Axis]	Know-how [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	7	0		7
Acquisitions through business combinations	304.2	0		304.2
Amortisation other intangible assets	-14.48	0		
Total increase (decrease) in Other intangible assets	296.72	0		311.2
Other intangible assets at end of period	296.72	0	0	311.2

Disclosure of detailed information about other intangible assets [Table]

..(29)

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

Classes of other intangible assets [Axis]	Know-how [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Amortisation other intangible assets			14.48	0
Total increase (decrease) in Other intangible assets	0		14.48	0
Other intangible assets at end of period	0	0	14.48	0

Disclosure of detailed information about other intangible assets [Table]

..(30)

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

Classes of other intangible assets [Axis]	Know-how [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than 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]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		7	0	
Acquisitions through business combinations		304.2	0	
Amortisation other intangible assets		-14.48	0	
Total increase (decrease) in Other intangible assets		296.72	0	
Other intangible assets at end of period	0	296.72	0	0

Disclosure of detailed information about other intangible assets [Table]

..(31)

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

Classes of other intangible assets [Axis]	Know-how [Member]			
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]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	7	0		
Acquisitions through business combinations	304.2	0		
Amortisation other intangible assets				14.48
Total increase (decrease) in Other intangible assets	311.2	0		14.48
Other intangible assets at end of period	311.2	0	0	14.48

Disclosure of detailed information about other intangible assets [Table]

..(32)

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

Classes of other intangible assets [Axis]	Know-how [Member]		Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others			Refer to child member	Refer to child member
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0.78	7.25
Acquisitions through business combinations			50.8	5.46
Amortisation other intangible assets	0		-14.19	-1.56
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	-4.03
Total increase (decrease) through transfers and other changes, Other intangible assets			0	-4.03
Total increase (decrease) in Other intangible assets	0		37.39	7.12
Other intangible assets at end of period	0	0	44.51	7.12

Disclosure of detailed information about other intangible assets [Table]

..(33)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Refer to child member	Refer to child member	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.78	7.25	
Acquisitions through business combinations		50.8	5.46	
Total increase (decrease) in Other intangible assets		51.58	12.71	
Other intangible assets at end of period	0	64.29	12.71	0

Disclosure of detailed information about other intangible assets [Table]

..(34)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than 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]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Refer to child member	Refer to child member		other intangible asset
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0.78
Acquisitions through business combinations				50.8
Amortisation other intangible assets	14.19	1.56		-14.19
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	4.03		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	4.03		0
Total increase (decrease) in Other intangible assets	14.19	5.59		37.39
Other intangible assets at end of period	19.78	5.59	0	44.51

Disclosure of detailed information about other intangible assets [Table]

..(35)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	other Intangible Asset		other intangible asset	other Intangible Asset
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	7.25		0.78	7.25
Acquisitions through business combinations	5.46		50.8	5.46
Amortisation other intangible assets	-1.56			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	-4.03			
Total increase (decrease) through transfers and other changes, Other intangible assets	-4.03			
Total increase (decrease) in Other intangible assets	7.12		51.58	12.71
Other intangible assets at end of period	7.12	0	64.29	12.71

Disclosure of detailed information about other intangible assets [Table]

..(36)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	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]		
		30/03/2019	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		other intangible asset	other Intangible Asset	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		14.19	1.56	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	4.03	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	4.03	
Total increase (decrease) in Other intangible assets		14.19	5.59	
Other intangible assets at end of period	0	19.78	5.59	0

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of other intangible assets [TextBlock]	Textual information (9) [See below]	
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (9)

Disclosure of other intangible assets [Text Block]

Right of use asset (Refer note 48)

The carrying amount of right of use of assets recognised and the movement during the year:

Particulars	Buildings
Gross Carrying amount	
Balance as at March 31, 2019	-
Reorganisation of 91Streets Media Technologies Private Limited	210.81
Additions	278.79
Disposals / adjustments	-13.1
Balance as at March 31, 2020	476.5
Balance as at April 1, 2020	476.5
Additions	289.28
Additions through business combination (Refer note 52)	684.27
Disposals / adjustments	-284.38
Balance as at March 31, 2021	1,165.67
Accumulated depreciation	
Balance as at March 31, 2019	-
Reorganisation of 91Streets Media Technologies Private Limited	-
Depreciation	81.49
Disposals / adjustments	-4.71
Balance as at March 31, 2020	76.78
Balance as at April 1, 2020	76.78
Depreciation	140.41
Disposals / adjustments	-
Balance as at March 31, 2021	217.19
Net carrying value as on March 31, 2020	399.72
Net carrying value as on March 31, 2021	948.48

⁶ Other intangible assets

Particulars	Computer software	Brand Name	Technology platform	Other intangibles	Total intangible assets
Gross Carrying amount					
Balance as at March 31, 2019	-	-	-	-	-
Reorganisation of 91Streets Media Technologies Private Limited	28.51	-	-	5.46	33.97
Additions	3.84	-	-	7.25	11.09
Disposals / adjustments	-	-	-	-	-
Balance as at March 31, 2020	32.35	-	-	12.71	45.06
Balance as at April 1, 2020	32.35	-	-	12.71	45.06
Additions	6.54	0.16	7	0.78	14.48
Aquisition through business combination (Refer note 52)	20.53	312.98	304.2	50.8	688.51
Disposals / adjustments	-1.07	-	-	-	-1.07
Balance as at March 31, 2021	58.35	313.14	311.2	64.29	746.98
Accumulated amortisation					
Balance as at March 31, 2019	-	-	-	-	-
Reorganisation of 91Streets Media Technologies Private Limited	11.31	-	-	4.03	15.34
Amortisation expenses	6.6	-	-	1.56	8.16
Disposals / adjustments	-	-	-	-	-
Balance as at March 31, 2020	17.9	-	-	5.59	23.5
Balance as at April 1, 2020	17.9	-	-	5.59	23.5
Amortisation expenses	8.84	18.49	14.48	14.19	56
Disposals / adjustments	-1.07	-	-	-	-1.07
Balance as at March 31, 2021	25.67	18.49	14.48	19.78	78.43
Net carrying value as on March 31, 2020	14.44	-	-	7.12	21.56
Net carrying value as on March 31, 2021	32.67	294.65	296.72	44.51	668.55

The Group has provided Hypothecation on IPR / brand / intangibles of the technology stack/product suite of Rs 3.50 million both present and future as a security against the secured borrowing of its subsidiary Muthu Pharma Private Limited (Refer note 30).

The remaining amortisation expense ranges from the year 2022 to 2029.

7 Intangible assets under development

Particulars	Amount
Opening balance	-
Additions	3.5

Capitalised during the year	-
Balance as at March 31, 2020	3.5
Additions	-
Capitalised during the year	-3.5
Balance as at March 31, 2021	-

Note:

Capitalised development costs are recorded as intangible assets and will be amortised from the point at which the asset is available for use.

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments

Disclosure of financial 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]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	10,588.51	1,583.46	10,588.51	1,583.46
Financial liabilities, at fair value	0	0	0	0

Disclosure of financial liabilities [Table]

..(2)

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

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at fair value through profit or loss, category [Member]	
Categories of financial liabilities [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	0	0	0	0
Financial liabilities, at fair value	1,266.79	1,523.28	1,266.79	1,523.28

Disclosure of financial liabilities [Table]

..(3)

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

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	0	0
Financial liabilities, at fair value	1,266.79	1,523.28

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	31/03/2021	31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	7,100.58	2,672.46	3,570.73	472.55
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member		

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,570.73	472.55	3,529.85	2,199.91
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	150.82	1,575.5	150.82	1,575.5
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Loans	LOANS

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	147.22	39.12	147.22	39.12
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other financial assets	Other financial assets

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,295.45	241.65	2,295.45	241.65
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Cash and cash equivalents	Cash and cash equivalents

Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	936.36	343.64	936.36	343.64
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other bank balances	Other bank balances

Disclosure of financial assets [Table]

..(7)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Other financial assets at fair value class [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	9.14	17.71	9.14	17.71
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(8)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
Categories of financial assets [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	1.08	10.33	1.08	10.33
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(9)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]		Other financial assets at fair value class 2 [Member]	
	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	1.08	10.33	8.06	7.38
Description of other financial assets at fair value class	Non-current investments	Non-current investments	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(10)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 2 [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
Categories of financial assets [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	8.06	7.38	8.06	7.38
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Current investments	Current investments

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

	01/04/2020 to 31/03/2021
Disclosure of financial instruments [TextBlock]	Textual information (10) [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 (10)

Disclosure of financial instruments [Text Block]

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Financial instruments

The classification of each category of financial instruments and their carrying amounts are as below:

	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	Financial assets		
	At amortised cost		
	Loans ^	150.82	1,575.50
	Other financial assets ^	147.22	39.12
	Trade receivable ^	3,570.73	472.55
	Cash and cash equivalents ^	2,295.45	241.65
	Other bank balances ^	936.36	343.64
	At fair value through profit and loss		
	Non-current investments	1.08	10.33
	Current investments	8.06	7.38
	Total assets	7,109.72	2,690.17
	Financial liabilities		
	At fair value through profit and loss		
	Borrowings	153.86	1,523.28
	Put liability	1,112.93	-
	At amortised cost		
	Borrowings ^	4,184.36	275.4
	Lease liabilities ^	987.04	406.75
	Trade payables ^	3,655.53	709.71
	Other financial liabilities ^*	1,761.58	191.6
	Total liabilities	11,855.30	3,106.74

There are no financial instruments that have been classified as Fair Value through Other Comprehensive Income (FVTOCI).

^ Fair values for these financial

instruments have not been disclosed because their carrying amount are a reasonable approximation of their fair values.

* Other financial liabilities includes current maturities of long term debt.

Fair value hierarchy

(i)	Financial assets and liabilities measured at fair value - recurring fair value measurements				
		Level 1	Level 2	Level 3	Total
	As at 31 March, 2021				
	Financial Assets				
	Non current investments				
	Other investments	-	-	1.08	1.08
	Current investments				
	Investment in mutual funds	8.06	-	-	8.06
	Financial Liabilities				
	Put liability	-	-	1,112.93	1,112.93
	Non Current borrowings	-	-	153.86	153.86
	As at 31 March, 2020	Level 1	Level 2	Level 3	Total
	Financial Assets				
	Non current investments				
	Other investments	-	-	10.33	10.33
	Current investments				
	Investment in mutual funds	7.38	-	-	7.38
	Financial Liabilities				
	Non Current borrowings	-	-	1,523.28	1,523.28

Level 1

This includes the fair value of financial instruments traded in active markets which is based on quoted market prices at the end of the reporting period. The mutual funds are valued using the closing NAV.

Level 2

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific

estimates. If all significant inputs

required to fair value an instrument are observable, the instrument is included in level 2.

Level 3

If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

Inputs used in fair valuation of level 3 instruments

Particulars	Fair value as at 31 March 2021	Fair value as at 31 March 2020	Significant unobservable inputs	Sensitivity
Non Current Borrowings	153.86	-	Weighted Average Cost of Capital (WACC)	14.25% Increased WACC by 1% would decrease fair value by Rs 20.82 million
Compulsorily convertible cumulative participating debentures (CCD's)	Decreased WACC by 1% would increase fair value by Rs 25.02 million			
Non Current Borrowings	-	1,523.28	Weighted Average Cost of Capital (WACC)	15.00% Increased WACC by 1% would decrease liability by Rs 13.13 million
Compulsorily convertible debentures	Decreased WACC by 1% would increase liability by Rs 13.36 million			
Other investments	-	10.33	Weighted Average Cost of Capital (WACC)	30.04% Impact of increased / decreased WACC by 1% will not have material impact on fair value.
Put liability	1,112.93	-	Earnings multiple	6 to 8.5 times Increase in discount rate by 1% would decrease the liability in the range of 1.60 million to 6.50 million.
	Decrease in discount rate by 1%			

would
increase the
liability in
the range of
1.60

Discount rate 12%

million to
6.50
million.

Valuation processes

The finance department of the group includes a team that performs the valuations of financial assets and liabilities required for financial reporting purposes, including level 3 fair values. This team reports directly to the Chief Financial Officer (CFO). The team takes assistance of external valuation experts, wherever required. Discount rates are determined using market interest rate at which the company has availed loans from unrelated parties adjusted for changes in the MCLR during the corresponding period.

Financial risk management

The group's activities expose it to credit risk, liquidity risk and market risk. The group's overall risk management program focuses on robust liquidity management as well as monitoring of various relevant market variables, thereby consistently seeking to minimize potential adverse effects on the group's financial performance. Management has not formed formal risk management policies, however, the risks are monitored by management by analysing exposures by degree and magnitude of risk on a continued basis. This note explains the sources of risk which the group is exposed to and how the group manages the risk and the related impact in the financial statements.

Credit risk

Credit risk is the risk that a counterparty fails to discharge its obligation to the group. The maximum credit risk comprises the carrying amounts of the financial assets. The group's exposure to credit risk arises mainly from cash and cash equivalents, trade receivables, security deposits, investments, loans and other financial assets. The group continuously monitors defaults of customers and other counterparties and incorporates this information into its credit risk controls.

a) Credit risk management

Credit risk rating

The group assesses and manages credit risk of financial assets based on following categories arrived on the basis of assumptions, inputs and factors specific to the class of financial assets.

A: Low credit risk

B: Moderate credit risk

C: High credit risk

Credit rating	Particulars	31-Mar-21	31-Mar-20
A: Low credit risk	Cash and cash equivalents, Other bank balances, security deposits, investments and other financial assets	7,109.72	2,690.17

b) Credit risk exposure

Cash and cash equivalent and other bank balances

Credit risk related to cash and cash equivalents is managed by accepting highly rated banks and diversifying bank deposits and accounts in different banks across the country. Management does not expect any losses from non-performance by these counterparties.

Other financial assets measured at amortized cost

Other financial assets measured at amortized cost includes bank deposits, staff advances and other receivables. Credit risk related to these is managed by monitoring the recoverability of such amounts continuously, while at the same time internal control system in place ensures that amounts are within defined limits. The expected credit loss on these financial instruments is expected to be insignificant.

Trade and other receivables

The Group has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and adjusted for forward-looking information. The expected credit loss allowance is based on the ageing of the days for

which the receivables are due and the expected loss rates have been computed based on ageing.

Reconciliation of loss allowance provision

Particulars	31-Mar-21	31-Mar-20
Opening balance	63.43	39.47
Opening balance utilised	-63.43	-
Change in loss allowance	54.22	23.96
Closing balance	54.22	63.43

Liquidity risk

Liquidity risk is the risk that the group will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The group's approach to managing liquidity is to ensure as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due.

Management monitors rolling forecasts of the group's liquidity position and cash and cash equivalents on the basis of expected cash flows. The group takes into account the liquidity of the market in which the group operates. Management is confident that it would be able to generate adequate cash flows from operations to pay off liabilities as they fall due. Further, the group manages its liquidity risk by ensuring that sufficient funds are available through a combination of equity and debt financing.

(i) Financial arrangements

The Group has access to the following undrawn borrowing facilities at the end of the reporting period

Particulars	As at	As at
March 31, 2021	March 31, 2020	
Floating rate		
Expiring within one year (long term credit facilities)	346.49	68.7
Fixed rate		
Expiring beyond one year (long term credit facilities)	-	10

Further the Group has access to undrawn cash credit facilities to the extent of Rs Nil (31 March 2020 Rs. 10 million)

(ii) Maturities of financial liabilities

The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted payments.

Particulars	As at				
	On demand	Less than 1 year	1-5 years	More than 5 years	Total
March 31, 2021					
Non-derivatives					
Borrowings	1,901.56	1,618.42	2,418.92	61.01	5,999.91
Lease liabilities	-	313.12	758.65	159.12	1,230.89
Trade payables	-	3,655.53	-	-	3,655.53
Other financial liabilities	11.55	2,862.96	-	-	2,874.51
Total	1,913.11	8,450.03	3,177.57	220.13	13,760.84

Particulars	As at				
	On demand	Less than 1 year	1-5 years	More than 5 years	Total
March 31, 2020					
Non-derivatives					
Borrowings	-	136.2	-	2,099.00	2,235.20
Lease liabilities	-	73.67	333.08	-	406.75
Trade payables	-	709.71	-	-	709.71
Other financial liabilities	-	83.51	108.09	-	191.6
Total	-	1,003.08	441.18	2,099.00	3,543.26

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risks – foreign currency risk, cash flow and fair value interest risk and price risk.

Foreign currency risk

The transactions of the Group are denominated in Indian Rupees and

hence the Group is not exposed to foreign currency risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Below is the overall exposure of the group to interest rate risk:

Particulars	March 31, 2021	March 31, 2020
Variable rate borrowing	3,839.78	168.89
Fixed rate borrowing	2,014.10	1,666.56
Total borrowings	5,853.88	1,835.45

Sensitivity analysis

Below is the sensitivity of profit or loss and equity changes in interest rates:

Particulars	March 31, 2021	March 31, 2020
Interest Sensitivity*		
Interest rates – increase by 100 basis points	38.4	1.69
Interest rates – decrease by 100 basis points	-38.4	-1.69

* Holding all other variables constant

Capital management

The primary objective of the group's capital management is to maximise the shareholder value.

The group manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the group may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The group monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The group's policy is to keep an optimum gearing ratio. The Group includes within net debt, interest bearing loans and borrowings, lease liability less cash and cash equivalents.

The capital structure is as follows:

	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	Borrowings##	5,853.88	1,835.45
	Lease Liability	987.04	406.75
	Less: Cash and cash equivalents	2,295.45	241.65
	Net debt	4,545.47	2,000.55
	Equity	35,811.75	2,462.42
	Total Equity	35,811.75	2,462.42
	Net debt equity ratio	12.69%	81.24%

Borrowings includes current maturities disclosed under other current liabilities.

In order to achieve this overall objective, the group's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest bearing loans and borrowings that define capital structure requirements. Breaches in meeting the financial covenants would permit the bank to immediately call loans and borrowings.

[400400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

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

Classification of non-current investments [Axis]	1		2	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Non-current investments	0	10.33	1.08	0
Name of body corporate in whom investment has been made	Instinct Innovation Private Limited	Instinct Innovation Private Limited	Thane Janta Sahakari Bank	Thane Janta Sahakari Bank
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 8,662	[shares] 20,080	[shares] 0

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

	01/04/2020 to 31/03/2021	31/03/2020	30/03/2019
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (11) [See below]		
Aggregate amount of quoted non-current investments	0	0	0
Market value of quoted non-current investments	0	0	0
Aggregate amount of unquoted non-current investments	1.08	10.33	0
Aggregate provision for diminution in value of non-current investments	0	25.78	0

Textual information (11)

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

Investments (Non-current)

Particulars	As at	As at
March 31, 2021		March 31, 2020
Investments in equity instruments (unquoted) - measured at fair value through profit and loss		
Nil (March 31, 2020: 8662) equity shares of Rs 10 each in Instinct Innovation Private Limited (Refer Note 52 (ii)) *	-	36.11
Less: Impairment of investment		-25.78
20,080 (31 March 2020: Nil) equity shares of Thane Janta Sahakari Bank of Rs 50 each, fully paid-up	1.08	-
	1.08	10.33

* During the year, the group has acquired controlling stake in Instinct Innovation Private Limited. Consequently, the investment has been derecognised as the financial statement of the investee has been consolidated within the group.

Particulars	As at	As at
March 31, 2021		March 31, 2020
Aggregate amount of quoted investments	-	-
Aggregate market value of quoted investments	-	-
Aggregate amount of unquoted investments	1.08	10.33
Aggregate amount of impairment in value of investments	-	25.78

[400500] Notes - Current investments**Details of current investments [Table]**

..(1)

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

Classification of current investments [Axis]	1		2	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	4.08	3.72	3.98	3.66
Name of body corporate in whom investment has been made	Aditya Birla Sun Life Short Term Fund-Growth	Aditya Birla Sun Life Short Term Fund-Growth	ICICI Prudential Short Term Growth Option	ICICI Prudential Short Term Growth Option
Number of shares of current investment made in body corporate	[shares] 47,509.19	[shares] 47,509.19	[shares] 86,719.49	[shares] 86,719.49

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

	01/04/2020 to 31/03/2021	31/03/2020	30/03/2019
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (12) [See below]		
Aggregate amount of quoted current investments	0	0	0
Market value of quoted current investments	0	0	0
Aggregate amount of unquoted current investments	8.06	7.38	0
Aggregate provision for diminution in value of current investments	0	0	0

Textual information (12)

Disclosure of notes on current investments explanatory [Text Block]

Current investments

Particulars		As at	As at
March 31, 2021	March 31, 2020		
Current investments at fair value through profit or loss (FVTPL)			
Investment in mutual fund			
Aditya Birla Sun Life Short Term Fund-Growth	Current Assets - Financial Assets - Aditya Birla Sun Life Short Term Fund-Growth	4.08	3.72
47,509.19 units (31 March 2020: 47,509.19 units)			
ICICI Prudential Short Term Growth Option	Current Assets - Financial Assets - ICICI Prudential Short Term Growth Option - (i)	3.98	3.66
86,719.49 units (31 March 2020: 86,719.49 units)			
		8.06	7.38
Particulars			
March 31, 2021	March 31, 2020		
Aggregate amount of quoted investments		-	-
Aggregate market value of quoted investments		-	-
Aggregate amount of unquoted investments		8.06	7.38
Aggregate amount of impairment in value of investments		-	-

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

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/03/2019 to 30/03/2019
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]			
Net cash flows from (used in) operating activities, continuing operations	-8,209.07	-4,452.89	0
Net cash flows from (used in) operating activities	-8,209.07	-4,452.89	
Net cash flows from (used in) investing activities, continuing operations	36.65	-1,903.67	0
Net cash flows from (used in) investing activities	36.65	-1,903.67	
Net cash flows from (used in) financing activities, continuing operations	10,226.22	6,296.43	0
Net cash flows from (used in) financing activities	10,226.22	6,296.43	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Type of share	Refer to child member	Refer to child member	EQUITY SHARE	EQUITY SHARE
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Refer to child member	Refer to child member	EQUITY SHARE	EQUITY SHARE
Name of shareholder	Refer to child member	Refer to child member	Evermed Holdings Pte. Ltd.	Evermed Holdings Pte. Ltd.
Permanent account number of shareholder			AAECE0837A	AAECE0837A
Country of incorporation or residence of shareholder			SINGAPORE	SINGAPORE
Number of shares held in company	[shares] 1,75,84,857	[shares] 10,000	[shares] 37,52,800	[shares] 0
Percentage of shareholding in company	68.64%	100.00%	14.65%	0.00%

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]	
	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Type of share	EQUITY SHARE	EQUITY SHARE	EQUITY SHARE	EQUITY SHARE
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARE	EQUITY SHARE	EQUITY SHARE	EQUITY SHARE
Name of shareholder	MacRitchie Investments Pte. Ltd.	MacRitchie Investments Pte. Ltd.	Prasid Uno Family Trust	Prasid Uno Family Trust
Permanent account number of shareholder			AAEAP0249H	AAEAP0249H
Country of incorporation or residence of shareholder	SINGAPORE	SINGAPORE	INDIA	INDIA
Number of shares held in company	[shares] 35,21,038	[shares] 0	[shares] 33,77,210	[shares] 0
Percentage of shareholding in company	13.74%	0.00%	13.18%	0.00%

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

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 4 [Member]		Shareholder 5 [Member]	
Name of shareholder [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Type of share	EQUITY SHARE	EQUITY SHARE	EQUITY SHARE	EQUITY SHARE
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARE	EQUITY SHARE	EQUITY SHARE	EQUITY SHARE
Name of shareholder	TPG Growth V SF Markets Pte. Ltd	TPG Growth V SF Markets Pte. Ltd	Lightrock Growth Fund I SA, SICAV-RAIF, for and on behalf of Lightrock Global Fund	Lightrock Growth Fund I SA, SICAV-RAIF, for and on behalf of Lightrock Global Fund
Permanent account number of shareholder	AAICT2587L	AAICT2587L	AADCL9893L	AADCL9893L
Country of incorporation or residence of shareholder	SINGAPORE	SINGAPORE	LUXEMBOURG	LUXEMBOURG
Number of shares held in company	[shares] 22,35,986	[shares] 0	[shares] 15,93,245	[shares] 0
Percentage of shareholding in company	8.73%	0.00%	6.22%	0.00%

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

..(4)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 6 [Member]		Shareholder 7 [Member]	
Name of shareholder [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Type of share	EQUITY SHARE	EQUITY SHARE	EQUITY SHARE	EQUITY SHARE
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARE	EQUITY SHARE	EQUITY SHARE	EQUITY SHARE
Name of shareholder	Bessemer India Capital Holdings II Ltd.	Bessemer India Capital Holdings II Ltd.	CDPQ Private Equity Asia Pte. Ltd	CDPQ Private Equity Asia Pte. Ltd
Permanent account number of shareholder	AADCB2974N	AADCB2974N	AAGCC6509F	AAGCC6509F
Country of incorporation or residence of shareholder	MAURITIUS	MAURITIUS	SINGAPORE	SINGAPORE
Number of shares held in company	[shares] 15,27,400	[shares] 0	[shares] 14,55,398	[shares] 0
Percentage of shareholding in company	5.96%	0.00%	5.68%	0.00%

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 1 [Member]			
	Shareholder 8 [Member]		Shareholder 9 [Member]	
Name of shareholder [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Type of share	EQUITY SHARE	EQUITY SHARE	EQUITY SHARE	EQUITY SHARE
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARE	EQUITY SHARE	EQUITY SHARE	EQUITY SHARE
Name of shareholder	Harsh Parekh	Harsh Parekh	Dhaval Shah	Dhaval Shah
Permanent account number of shareholder	AOWPP8606H	AOWPP8606H	BQCPS5912E	BQCPS5912E
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,07,227	[shares] 5,000	[shares] 14,553	[shares] 5,000
Percentage of shareholding in company	0.42%	50.00%	0.06%	50.00%

Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	30/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Refer to child member
Number of shares authorised	[shares] 4,70,00,000	[shares] 10,000	[shares] 0	[shares] 4,70,00,000
Value of shares authorised	470	0.1	0	470
Number of shares issued	[shares] 2,56,20,120	[shares] 10,000	[shares] 0	[shares] 2,56,20,120
Value of shares issued	256.2012	0.1	0	256.2012
Number of shares subscribed and fully paid	[shares] 2,56,20,120	[shares] 10,000	[shares] 0	[shares] 2,56,20,120
Value of shares subscribed and fully paid	256.2012	0.1	0	256.2012
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 2,56,20,120	[shares] 10,000	[shares] 0	[shares] 2,56,20,120
Total value of shares subscribed	256.2012	0.1	0	256.2012
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,56,20,120	[shares] 10,000	[shares] 0	[shares] 2,56,20,120
Value of shares called	256.2012	0.1	0	256.2012
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	256.2012	0.1	0	256.2012
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 2,28,14,598	[shares] 0	[shares] 0	[shares] 2,28,14,598
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 64,731	[shares] 0	[shares] 0	[shares] 64,731
Number of shares issued in other private placement	[shares] 16,94,262	[shares] 10,000	[shares] 0	[shares] 16,94,262
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 8,68,337	[shares] 0	[shares] 0	[shares] 8,68,337
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 1,78,192	[shares] 0	[shares] 0	[shares] 1,78,192
Total aggregate number of shares issued during period	[shares] 2,56,20,120	[shares] 10,000	[shares] 0	[shares] 2,56,20,120
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 10,000	[shares] 0	[shares] 0	[shares] 10,000
Total decrease in number of shares during period	[shares] 10,000	[shares] 0	[shares] 0	[shares] 10,000

Total increase (decrease) in number of shares outstanding	[shares] 2,56,10,120	[shares] 10,000	[shares] 0	[shares] 2,56,10,120
Number of shares outstanding at end of period	[shares] 2,56,20,120	[shares] 10,000	[shares] 0	[shares] 2,56,20,120
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	0
Amount of bonus issue during period	228.14598	0	0	228.14598
Amount of rights issue during period	0	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0.64731	0	0	0.64731
Amount of other private placement issue during period	16.94262	0.1	0	16.94262
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of share based payment transactions during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	8.68337	0	0	8.68337
Amount of other issues during period	0	0	0	0
Amount of shares issued under employee stock option plan	0	0	0	0
Amount of other issue arising out of conversion of securities during period	1.78192	0	0	1.78192
Total aggregate amount of increase in equity share capital during period	256.2012	0.1	0	256.2012
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0	0	0
Other decrease in amount of shares	0.1	0	0	0.1
Total decrease in equity share capital during period	0.1	0	0	0.1
Total increase (decrease) in share capital	256.1012	0.1	0	256.1012
Equity share capital at end of period	256.2012	0.1	0	256.2012
Rights preferences and restrictions attaching to class of share capital				Textual information (13) [See below]
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Type of share				Refer to child member

..(2)

Disclosure of classes of equity share capital [Table]

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	31/03/2019 to 31/03/2020	30/03/2019
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Refer to child member	
Number of shares authorised	[shares] 10,000	
Value of shares authorised	0.1	
Number of shares issued	[shares] 10,000	
Value of shares issued	0.1	
Number of shares subscribed and fully paid	[shares] 10,000	
Value of shares subscribed and fully paid	0.1	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 10,000	
Total value of shares subscribed	0.1	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 10,000	
Value of shares called	0.1	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	0.1	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 10,000	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 10,000	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 10,000	
Number of shares outstanding at end of period	[shares] 10,000	[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	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0.1	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	

Total aggregate amount of increase in equity share capital during period		0.1
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back		0
Other decrease in amount of shares		0
Total decrease in equity share capital during period		0
Total increase (decrease) in share capital		0.1
Equity share capital at end of period		0.1
Rights preferences and restrictions attaching to class of share capital	Textual information (14) [See below]	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon		0
Type of share	Refer to child member	

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/03/2019 to 30/03/2019
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (15) [See below]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes	
Number of persons on private placement of equity share	[pure] 3	[pure] 2	
Nature of security on private placement of equity share	EQUITY	EQUITY	
Whether reduction in capital done during year	Yes	No	
Amount of reduction in capital during year	0.1	0	0
Percentage of capital reduction to capital prior to reduction	100.00%		
Whether money raised from public offering during year	No	No	

Textual information (13)

Rights preferences and restrictions attaching to class of share capital

Equity shares have a par value of Rupees 10 each. The shareholders of the Company are entitled to vote on poll for the fully paid-up shares held by them in proportion to the shareholders' share in the paid-up share capital of the company. In the event of liquidation of the Company, the assets and available proceeds shall be discharged in accordance with the provisions of the Articles of Association of the Company.

Textual information (14)

Rights preferences and restrictions attaching to class of share capital

Equity shares have a par value of Rupees 10 each. The shareholders of the Company are entitled to vote on poll for the fully paid-up shares held by them in proportion to the shareholders' share in the paid-up share capital of the company. In the event of liquidation of the Company, the assets and available proceeds shall be discharged in accordance with the provisions of the Articles of Association of the Company.

Textual information (15)

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

23	Share capital				
	Particulars		As at	As at	
March 31, 2021	March 31, 2020				
	Authorised				
	Equity shares				
	47,000,000 (March 31, 2020: 10,000) equity shares of Rs 10 each		470	0.1	
			470	0.1	
	Issued, subscribed and fully paid up				
	Equity shares				
	25,620,120 equity shares (March 31, 2020: 10,000) of Rs 10 each		256.2	0.1	
			256.2	0.1	
(i)	Reconciliation of the number of shares outstanding at the beginning and at end of the reporting year / period:				
	Particulars	As at March 31, 2021	As at		
March 31, 2020					
	No. of shares	Amount	No. of shares	Amount	
	Equity shares				
	Shares outstanding at the beginning of the year	10,000	0.1	10,000	0.1
	Share capital reduced pursuant to scheme of amalgamation (Refer note (ii) (a) below)	-10,000	-0.1	-	-
	Issued during the year pursuant to Scheme of Amalgamation (Refer note (ii) (b) below)	8,68,337	8.68	-	-
	Conversion of Compulsorily Convertible Debentures (CCD IV, V, VI, VII & VIII) into Equity) Refer note (ii) (c) below	64,731	0.65	-	-
	Conversion of share warrants (Refer note (ii) (d) below)	1,78,192	1.78	-	-
	Bonus issued during the year (refer note (ii)(e) below)	2,28,14,598	228.15	-	-
	New issue during the year	16,94,262	16.94	-	-
	Shares outstanding at the end of the year	2,56,20,120	256.2	10,000	0.1

(ii) Note:

(a) Pursuant to the scheme of amalgamation, 10,000 equity shares held by existing shareholders stand cancelled without any payment. Accordingly the share capital of the Group shall stand reduced to the extent of the face value of shares held by existing shareholders as on the Appointed date.

(b) Pursuant to the scheme of amalgamation, the 868,337 equity shares have been allotted to the shareholders of 91Streets Media Technologies Private Limited ("91Streets") and Ascent Health and Wellness Solutions Private Limited ("AHPL").

(c) The Company has converted 21,577 fully paid-up CCDs issued to promoters into 64,731 equity shares, having face value of Rs. 10/- each, at a premium of Rs. 1471.10/- per equity share.

(d) The Group has issued and allotted fully paid-up 89,069 CCPS VII and fully paid-up 1,78,192 equity shares for an aggregate consideration of Rs. 162.5 million on account of exercise of fully paid warrants.

(e) During the year, pursuant to its Board Resolution dated February 12, 2021, the Company has issued bonus shares in the proportion of 2 (Two) new fully paid-up equity shares of Rs. 10/- each for every 1 (One) fully paid-up equity and preference share and allotted of 2,28,14,598 equity shares of the Company having face value of Rs. 10 each as bonus shares.

(f) Pursuant to the Scheme of Amalgamation, the authorised share capital of Thea Technologies Private Limited ("TTPL") and Swifto Services Private Limited ("SSPL") had merged with 91Streets on amalgamation of TTPL and SSPL with 91Streets and subsequently, the authorized share capital of 91Streets, AHPL, Aahaan Commercials Private Limited ("ACPL") and Lokprakash Vidhya Private Limited ("LVPL") had merged with API Holdings Private Limited on amalgamation of 91Streets, AHPL, ACPL and LVPL with API. The authorized share capital of API shall stand enhanced to an amount of Rs. 710.60 million only divided into 1,10,60,000 equity shares of Rs. 10 each and 6,00,00,000 preference shares of Rs. 10/- each. Subsequently Pursuant to the Shareholder's resolution passed in extra ordinary general meeting held on January 27, 2021 authorised Share Capital of Rs. 710.60 million- is reclassified into 4,70,00,000 equity shares of Rs. 10/- each and 2,40,60,000 preference shares of Rs. 10/- each.

(iii) Rights, preferences and restrictions attached to the shares:

Equity shares have a par value of Rupees 10 each. The shareholders of the Company are entitled to vote on poll for the fully paid-up shares held by them in proportion to the shareholders' share in the paid-up share capital of the company. In the event of liquidation of the Company, the assets and available proceeds shall be discharged in accordance with the provisions of the Articles of Association of the Company.

(d) Details of shareholders holding more than 5% of a class of equity shares in the Company:

Particulars	31-Mar-21		31-Mar-20	
	% of holding	No. of shares	% of holding	No. of shares
Equity shares:				
Evermed Holdings Pte. Ltd.	37.52%	37,52,800	14.65%	-
MacRitchie Investments Pte. Ltd.	35.21%	35,21,038	13.74%	-
Prasid Uno Family Trust	33.77%	33,77,210	13.18%	-
TPG Growth V SF Markets Pte. Ltd	22.35%	22,35,986	8.73%	-
Lightrock Growth Fund I SA, SICAV-RAIF, for and on behalf of Lightrock Global Fund	15.93%	15,93,245	6.22%	-
Bessemer India Capital Holdings II	15.27%	15,27,400	5.96%	-

Ltd.

CDPQ Private Equity Asia Pte. Ltd	14,55,398	5.68%	-	-
Harsh Parekh	1,07,227	0.42%	5,000	50.00%
Dhaval Shah	14,553	0.06%	5,000	50.00%

(iv) Shares reserved for issue:

The Group has reserved equity shares for issuance as follows:

a) ESOPs issued to employees pursuant to various ESOP Schemes of the group (Refer Note 53)

b) Compulsory convertible preference shares of the group (Refer Note 24)

c) Optionally convertible redeemable debentures convertible into equity shares of the group (Refer Note 26)

d) Compulsory convertible debentures convertible into equity shares of the group.

24	Instrument entirely in the nature of equity			
	Particulars		As at	As at
March 31, 2021	March 31, 2020			
	Authorised			
	Preference shares			
	24,060,000 (March 31, 2020: Nil) Compulsory convertible preference shares of Rs. 10 each		240.6	-
			240.6	-
	Issued, subscribed and fully paid up			
	Preference shares			
	11,475,189 (March 31, 2020: Nil) compulsorily convertible preference shares (CCPS) of Rs. 10 each fully paid up (refer note (ii))		114.75	-
	Debentures			
	0.0001% 722,444 (March 31, 2020: Nil) Compulsorily Convertible Debenture of face value Rs. 4443.31 each and Rs. 1 each paid up (refer note (v))		0.71	-
			115.46	-
(i)	Reconciliation of the number of shares outstanding at the beginning and at end of the reporting year:			
			As at	

Particulars	As at 31		31	
	March		March	
	2021		2020	
No. of shares	Amount	No. of shares	Amount	
Preference shares:				
Shares outstanding at the beginning of the year	-	-	-	-
Issued during the year pursuant to Scheme of Amalgamation (refer note (iv)(b) below)	68,42,983	68.43		
Issued during the year on Conversion of Compulsorily Convertible Debentures ("CCDs") into preference shares	13,58,952	13.59	-	-
New issue during the year	13,40,099	13.4	-	-
Issued pursuant to acquisition of Medlife International Private Limited (refer note (iv)(c) below)	19,33,155	19.33	-	-
Shares outstanding at the end of the year	1,14,75,189	114.75	-	-

(ii)

Terms and rights attached to preference shares:

Compulsorily Convertible Preference shares issued by the Group have a par value of Rupees 10 each. The Preference shareholders of the Group are entitled to vote on every resolution placed before the Group on a poll for the fully paid-up Preference shares held by them in proportion to the shareholders' share in the paid-up share capital of the Group. In the event of liquidation of the Group, the assets and available proceeds shall be discharged in accordance with the provisions of the Articles of Association of the Group.

The Group has issued Twenty One series of Compulsorily Convertible Preference shares having a face value of Rs. 10/- per share. These shares are compulsorily convertible into equity shares of equal numbers (subject to the provisions of the Articles of Association of the Group) on or before the maturity date ("Maturity Date") ranging between September 30, 2029 (earliest) and 30th November, 2040 (farthest). Further, the Preference shareholder has the right to convert the compulsorily convertible preference shares into equity shares at any time before maturity by providing a written notice to the Group. The compulsorily convertible preference shares shall be automatically converted into equity shares on earlier of (i) Maturity Date or (ii) later of (a) the date immediately prior to the filing of the draft red herring prospectus with the Securities and Exchange Board of India or (b) immediately upon expiry of the maximum period permitted under the law after filing of the draft red hearing prospectus for holding such compulsorily convertible preference shares on the Company proposing to undertake an IPO for the issue of Equity Shares to the public.

The compulsorily convertible preference shares shall be entitled to receive a cumulative dividend at the rate of 0.0001% (zero point zero zero zero one per cent) per annum on the face value of each Preference share and the dividend shall accrue from year to year when not paid, and accrued dividends shall be paid in full.

The dividend proposed by the Board of Directors is subject to the approval of the

shareholders in the ensuing Annual General Meeting except interim dividend declared by the board.

During the year ended 31 March 2021, the amount of per share dividend recognised as distributions to preference shareholders is Rs. NIL (31 March 2020 Rs. NIL)

(iii)

Details of shareholders holding more than 5% of a class of preference shares in the Company:

Particulars	As at March 31, 2021		As at March 31, 2020	
	No. of shares	% of holding	No. of shares	% of holding
Preference shares:				
Prasid Uno Family Trust	16,88,605	14.72%	-	-
MacRitchie Investments Pte. Ltd.	16,73,408	14.58%	-	-
Evermed Holdings Pte. Ltd.	12,83,609	11.19%	-	-
CDPQ Private Equity Asia Pte. Ltd	10,90,900	9.51%	-	-
TPG Growth V SF Markets Pte. Ltd	11,10,157	9.67%	-	-
Lightstone Fund S.A., for and on behalf of Lightstone Global Fund Ltd.	7,81,567	6.81%	-	-
Bessemer India Capital Holdings II	7,03,640	6.13%	-	-

(iv)

The Group during the preceding 5 years:

a) has not bought back any shares

b) has issued 68,42,983 number of preference shares pursuant to Scheme of Amalgamation without consideration being received in cash.

c) has issued 1,933,155 number of compulsorily convertible preference shares pursuant to acquisition of Equity of Medlife International Private Limited on swap basis, without consideration being received in cash.

(v)

The Group has issued Five series of Compulsory Convertible Debentures ("CCDs") having a face value Rs. 4,443.31 each. These CCDs are paid-up to the extent of Re. 1/- each and the holders of the CCDs shall be entitled to the rights in relation to the CCDs only to the extent the CCDs paid-up.

The holder of CCDs shall be entitled to remit/make payment towards the amount remaining unpaid on any CCDs before conversion of CCDs into equity shares. The holders of CCDs shall be required to pay the monies unpaid on CCDs immediately prior to the filling of red herring prospectus with the

Securities Exchange Board of India for an

initial public offering by the Group on a recognized stock exchange in India, failing which CCDs will be forfeited.

These CCDs are compulsorily convertible into equity shares at the ratio of 1:1 (subject to the provisions of the Articles of Association of the Group) on or before the maturity date ("Maturity Date") being 31st October, 2030. Further, the holders of CCDs have a right to convert the CCDs into equity shares at any time before Maturity Date by providing a written notice to the Group. The CCDs shall be automatically converted into equity shares on earlier of (i) Maturity Date or (ii) later of (a) the date immediately prior to the filing of the draft red herring prospectus with the Securities and Exchange Board of India or (b) immediately upon expiry of the maximum period permitted under the law after filing of the draft red herring prospectus for holding such compulsorily convertible preference shares on the Group proposing to undertake an IPO (c) immediately prior to a Conversion Liquidation Event.

25	Other equity				
	Particulars		Notes	As at	As at
	March 31, 2021	March 31, 2020			
	Securities premium reserve	Equity - Other Equity - Security Premium Reserves	(i)	47,157.69	9,367.50
	Capital reserve	Equity - Other Equity - Capital Reserve	(ii)	2.32	1.4
	Employee stock option outstanding	Equity - Other Equity - Employee Stock Option Outstanding	(iii)	1,086.59	386
	Equity component of compound financial instruments	Equity - Other Equity - Equity component of Compound Financial Instruments	(iv)	828.9	78.9
	Retained earnings	Equity - Other Equity - Retained earnings	(v)	-15,025.06	-7,394.59
	Amalgamation deficit balance	Equity - Other Equity - Amalgamation deficit balance	(vi)	-28.3	6.86
	Money received against share warrants	Equity - Other Equity - Money received against share warrants	(vii)	-	16.25
				34,022.14	2,462.32
(i)	Securities premium reserve				
	Particulars			As at	As at

March
31,
2021

March 31, 2021	March 31, 2020		
Balance at the start of the year / period		9,367.50	-
Reorganisation of 91Streets Media Technologies Private Limited		-	4,896.10
Issue of equity instruments		13,134.18	4,485.20
Issue of equity instruments as considered for business combination		24,906.07	-
Bonus shares issued		-228.15	-
Transaction cost on issue of equity instruments		-21.91	-13.8
Balance at the end of the year / period		47,157.69	9,367.50

Securities premium reserve is used to record the premium on issue of shares. The reserve is utilized in accordance with the provision of the Act. Stamp duty is written off from Securities premium.

(ii) Capital reserve

Particulars	As at	As at
-------------	-------	-------

March
31,
2021

March 31, 2021	March 31, 2020		
Balance at the start of the year / period		1.4	-
Reorganisation of 91Streets Media Technologies Private Limited		-	1.3
Add: Equity / Instrument entity in equity nature of Acquirer		-	0.1
On account of amalgamation of Acquirer		0.92	-
Balance at the end of the year / period		2.32	1.4

The Group has created capital reserve for bargain purchase in previous acquisitions.

(iii) Employee stock option outstanding

Particulars	As at	As at
-------------	-------	-------

March
31,
2021

March 31, 2021	March 31, 2020		
Balance at the start of the year / period		386	-
Reorganisation of 91Streets Media Technologies Private Limited		-	146.8
On account of business combination (Refer note 52)		268.7	-
Compensation for the year		568.08	239.2
Options surrendered during the year		-136.19	-
Balance at the end of the year / period		1,086.59	386

The employee stock option account is used to recognize the grant date fair value of options issued to employees under stock option schemes.

(iv) Equity component of compound financial instruments

Particulars	As at	As at
March 31, 2021		
March 31, 2020		
Balance at the start of the year / period	78.9	-
Reorganisation of 91Streets Media Technologies Private Limited	-	78.7
15.50% Compulsory Convertible Debentures, fully paid (refer to Note 26 (iii) below)	750	0.2
Balance at the end of the year / period	828.9	78.9
This group records the equity component of Compound financial instruments issued.		

(v) Retained earnings

Particulars	As at	As at
March 31, 2021		
March 31, 2020		
Balance at the start of the year / period	-7,394.59	-
Reorganisation of 91Streets Media Technologies Private Limited	-	-4,032.59
Loss for the year / period	-6,361.89	-3,352.23
Items of Other Comprehensive Income recognised directly in retained earnings	-34.27	2.09
Options surrendered during the year	-86.18	-
Profit/ (Loss) on conversion of share warrant	-35.2	-
Recognition of put liability	-1,112.93	-
Transaction with Non-controlling interest	-	-11.86
Balance at the end of the year / period	-15,025.06	-7,394.59

(vi) Amalgamation deficit balance

Particulars	As at	As at
March 31, 2021		
March 31, 2020		
Balance at the start of the year / period	6.86	-
Reorganisation of 91Streets Media Technologies Private Limited	-	4.9
Instrument entirely in the nature of equity issued during the period	-	1.96
On account of amalgamation of Acquirer	-35.16	-
Balance at the end of the year / period	-28.3	6.86

Amalgamation deficit balance has arisen as a result of accounting for amalgamation between Swifto Services Private Limited and Thea

Technologies Private Limited and 91Streets Media Technologies Private Limited with API Holdings Private Limited and the respective shareholders.

(vii) Money received against share warrants - 16.25

During the earlier year, the Company has issued 5 warrants at a subscription price of Rs. 3.25 million per warrant (exercise price Rs. 32.5 million per warrant) convertible into Compulsory Convertible Preference Shares (CCPS) of the Company at the option of the holder.

[400300] Notes - Borrowings

Details of bonds or debentures [Table]

..(1)

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

Details of bonds or debentures [Axis]	1		2	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Partly convertible	Fully convertible	Fully convertible	Fully convertible
Amount of bonds or debentures issued during period	3	3	(A) 750	2,099.89
Number of allottees to whom bonds or debentures were issued	[pure] 1	[pure] 1	[pure] 1	[pure] 1

Footnotes

(A) for consideration other than cash

Details of bonds or debentures [Table]

..(2)

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

Details of bonds or debentures [Axis]	3	4
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [Line items]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Fully convertible	Non-convertible
Amount of bonds or debentures issued during period	(A) 3,305.92	1
Number of allottees to whom bonds or debentures were issued	[pure] 5	[pure] 1

Footnotes

(A) Party paid to the extent of Re. 1/-

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]			
	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,321.53	1,526.59	2,270.66	1

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]			
	Borrowings [Member]		Bonds/debentures [Member]	
	Unsecured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]				
Subclassification of borrowings [Axis]				
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	50.87	1,525.59	1,567.91	1

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]			
	Bonds/debentures [Member]		Debentures [Member]	
	Unsecured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]				
Subclassification of borrowings [Axis]				
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	50.87	1,525.59	1,567.91	1

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]			
	Debentures [Member]		Fully convertible debentures others [Member]	
	Unsecured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]				
Subclassification of borrowings [Axis]				
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	50.87	1,525.59	153.86	(A) 0

Footnotes

(A) Nil (March 31, 2020: 140) 14.75% Non convertible debentures of Rs. 10,000 each (refer note (iv) below) - 3.81 Less: Current maturity of long term debt - -3.81

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Fully convertible debentures others [Member]		Non-convertible debentures others [Member]	
	Unsecured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]				
Subclassification of borrowings [Axis]				
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	(A) 50.87	1,525.59	(B) 1,414.05	1

Footnotes

(A) 30 (March 31, 2020: 30) 0.0001% Optionally convertible redeemable debentures of Rs.100,000 each (refer note (i) below) 2.6 Nil (March 31, 2020: 8,493) 0.0001% Compulsorily convertible debentures of Rs.100 each (refer note (ii) below) - 15.50% 1,33,904 Compulsorily Convertible Debenture of face value Rs 5601 each, fully paid up (refer note (iii) below) 157.01 Less: Current maturity of compound financial instruments-108.74

(B) 12.00% to 16.52% Non convertible debentures (refer note (vi) below) 1,436.88 Less: Current maturity of long term debt-22.83

Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]			Term loans from banks [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	Secured borrowings [Member]
	31/03/2021	31/03/2020	31/03/2020	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	702.75	0	0	125.9

Classification of borrowings [Table]

..(7)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]	Rupee term loans from banks [Member]		Term loans from others [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
	31/03/2020	31/03/2021	31/03/2020	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	(A) 125.9	0	576.85

Footnotes

(A) Term loan from bank (refer note (viii) below)139.01 Less: Current maturity of long term debt-13.11

Classification of borrowings [Table]

..(8)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Unsecured borrowings [Member]	Secured borrowings [Member]	
	31/03/2020	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	0	(A) 576.85	0

Footnotes

(A) Term loan from others (refer note (ix) and (x) below)1,947.83 Less: Current maturity of long term debt-1,370.98

Classification of borrowings [Table]

..(9)

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

Classification based on current non-current [Axis]	Non-current [Member]	Current [Member]		
Classification of borrowings [Axis]	Rupee term loans from others [Member]	Borrowings [Member]		
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]
	31/03/2020	31/03/2021	31/03/2020	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	(A) 0	2,016.69	272.09	1,752.94

Footnotes

(A) 14% p.a. Loan from Innoven Capital India Private Limited (refer note (v) below) - 32.96 Less: Current maturity of long term debt - -32.96

Classification of borrowings [Table]

..(10)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			Term loans [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Unsecured borrowings [Member]		Secured borrowings [Member]
	31/03/2020	31/03/2021	31/03/2020	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	168.89	263.75	103.2	1,752.94

Classification of borrowings [Table]

..(11)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans [Member]	Term loans from banks [Member]		Rupee term loans from banks [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
	31/03/2020	31/03/2021	31/03/2020	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	168.89	1,752.94	168.89	1,752.94

Classification of borrowings [Table]

..(12)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]	Loans and advances from related parties [Member]		Loans and advances from others [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Unsecured borrowings [Member]		Unsecured borrowings [Member]
	31/03/2020	31/03/2021	31/03/2020	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	168.89	0	103.2	0

Classification of borrowings [Table]

..(13)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans and advances from others [Member]	Other loans and advances [Member]		Other loans and advances, others [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Unsecured borrowings [Member]		Unsecured borrowings [Member]
	31/03/2020	31/03/2021	31/03/2020	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	(A) 103.2	263.75	0	(B) 263.75

Footnotes

(A) Loan from entity having significant influence (refer note (iv) below) Current Liabilities - Financial liabilities - Loan from entity having significant influence - 103.2

(B) Loan from Shri Pack Private Limited (refer note (ii) below) Current Liabilities - Financial liabilities - Borrowings (unsecured) 52.5 Loan from Prashant Packaging Private Limited (refer note (iii) below) 47.5 Loan from entity having significant influence (refer note (iv) below) Current Liabilities - Financial liabilities - Loan from entity having significant influence - Loan from others (refer note (v) below) Current Liabilities - Financial liabilities - Loan from related parties 163.75

Classification of borrowings [Table]

..(14)

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

Classification based on current non-current [Axis]	Current [Member]
Classification of borrowings [Axis]	Other loans and advances, others [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]
	31/03/2020
Borrowings notes [Abstract]	
Details of borrowings [Abstract]	
Details of borrowings [Line items]	
Borrowings	0

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

	01/04/2020 to 31/03/2021
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (16) [See below]

Textual information (16)

Disclosure of notes on borrowings explanatory [Text Block]

26	Non-current borrowings			
	Particulars		As at	As at
March 31, 2021	March 31, 2020			
	Unsecured			
	30 (March 31, 2020: 30) 0.0001% Optionally convertible redeemable debentures of Rs.100,000 each (refer note (i) below)	2.6		2.31
	Nil (March 31, 2020: 8,493) 0.0001% Compulsorily convertible debentures of Rs.100 each (refer note (ii) below)	-		1,523.28
	15.50% 1,33,904 Compulsorily Convertible Debenture of face value Rs 5601 each, fully paid up (refer note (iii) below)	157.01		-
	Less: Current maturity of compound financial instruments	-108.74		-
	Secured			
	Nil (March 31, 2020: 140) 14.75% Non convertible debentures of Rs. 10,000 each (refer note (iv) below)	-		3.81
	Less: Current maturity of long term debt	-		-3.81
	14% p.a. Loan from Innoven Capital India Private Limited (refer note (v) below)	-		32.96
	Less: Current maturity of long term debt	-		-32.96
	12.00% to 16.52% Non convertible debentures (refer note (vi) below)	1,436.88		1
	Less: Current maturity of long term debt	-22.83		-
	0.001% Compulsorily convertible cumulative participating debentures (CCD's) (refer note (vii) below)	153.86		-
	Term loan from bank (refer note (viii) below)	139.01		-
	Less: Current maturity of long term debt	-13.11		
	Term loan from others (refer note (ix) and (x) below)	1,947.83		-
	Less: Current maturity of long term debt	-1,370.98		
		2,321.53		1,526.59
	Notes:			

(i) 0.0001% Optionally convertible redeemable debentures of Rs.100,000 each (OCRD) had been issued in consideration for business acquisition of Beetle Ventures Private Limited. (Refer Note 52 for Business Combination). As per the terms of the agreement with debenture holders, the Group may, at its option, at any time convert debentures or any portion thereof into Equity Shares at the Conversion Price as determined as per the terms of agreement. The conversion price as per terms of the agreement is the price of first equity shares issued after the issue of OCRD. Further, unless debentures are converted into equity shares, the Group may at its option, at any time after expiry of 5 years from the date of issue of debentures but before maturity date (i.e. 10 years from date of issue), redeem debentures or part thereof at the prevailing fair market value of the Equity Shares that the holder would have been entitled on the redemption date if the debentures were converted into equity share at the conversion price.

(ii) 8493, 0.0001% Compulsory Convertible Debentures has been issued to Lightstone Global Fund at a premium of Rs. 2,24,497. The Series D4 CCDs shall compulsorily convert into Series D4 Preference Shares and then immediately convert into Equity Shares at the Conversion Price as determined in Series D4 CCD transaction document. Upon the occurrence of the Optional Conversion Trigger, the holders of Series D4 CCDs shall have the right to require the group to convert all or some of the Series D4 CCDs into Series D4 Preference Shares based on the Series D4 Conversion Price. During the current year, the same has been converted into compulsorily convertible preference shares.

(iii) 15.50% 1,33,904 Compulsorily Convertible Debenture of face value Rs 5601 each, fully paid up ("CCD") has been issued to Ivy Icon Solutions LLP at a face value Rs 5601 each, fully paid up and at a coupon rate of 15.5% (Fifteen Decimal Point Five percent) per annum compounded monthly. The CCD holder have right to convert its CCD into equity shares of the Company, by providing a written notice to the Company. The CCD shall automatically convert into equity shares at the conversion ratio of 1:1 equity shares of the Company on October 31, 2022. Rs 108.73 million has been shown as current maturity of long term debt under other current financial liability.

(iv) 14.75% Non Convertible Debentures (NCD) were secured by way of first charge on entire fixed assets and current assets, both present and future including IP, Brands etc. These debentures were redeemable on monthly instalment basis starting from the 9th month of the date of issue of Rs. 0.04 million each up to 36 months. During the previous year, Rs 3.81 million was shown as current maturity of long term debt under other current financial liability and during the current year NCD have been fully repaid.

14% p.a. loan from Innoven Capital India Private Limited (Innoven) was secured by floating charge and the loan was to be repaid in 24 equal monthly instalments commencing from 01 March 2019 to 31 January 2021. As per the terms of loan agreement, a right to subscribe up to Rs.33 million to compulsorily convertible preference shares of the Company at a subscription price of Rs. 1,20,125 for a period 7 years from date of extending loan. Further, a Right to Invest for an amount which is INR equivalent of USD 1 million on the same financial terms, rights, conditions and pricing as offered to the other Persons participating

in the Subsequent Financing Round for a period of 7 years from the date of extending the loan and has an option to prepay the amount of loan at a prepayment premium of 3% at any time after 18 months of availing the loan. During the previous year, Rs 32.96 million

(v)

was shown as current maturity of long term debt under other current financial liability and during the current year loan have been fully repaid.

(vi) (a) 12% Non-Convertible Debentures were secured by way of first charge on entire fixed assets and current assets, both present and future including IP, Brands etc. with the existing and the future shareholders. Further, debentures issued of Rs 150 million to Kaivalyam Solutions LLP. The debentures were to be redeemed in 4 equal quarterly instalments with first instalment due on expiry of 9th quarter from date of allotment. As per the terms of debenture agreement, holder has a right to subscribe to compulsory convertible preference shares for an amount upto Rs. 40 million at a subscription price of Rs. 1,20,125 per share on a partly paid up basis to the extent of Rs 1. The right can be exercised within 7 years from the date of issuance. Further, a Right to Invest for an amount equivalent of Rs 40 million on the same financial terms, rights, conditions and pricing as offered to the other persons participating in the subsequent financing round within a period of 7 years from the date of extending the loan and also has an option to prepay the amount of loan at a prepayment premium of 2% at any time after 18 months of availing the loan. During the year, there has been modification in the terms of the agreement and undertaken prepayment of principal balance of Rs. 149 million.

(b) During the previous year, Medlife International Private Limited (Subsidiary) had issued non convertible debenture to Wilson Investment Managers of Rs. 1063.95 million at interest rate of 14% p.a, with a term of 4 years from 17 December 2019. The debenture is secured against the assets of the Subsidiary, personal guarantee given by erstwhile promoters namely Mr.Prashanth Singh and Mr.Tushar Kumar ('Promoters') and corporate guarantee from Medlife Wellness and Pharma Soutions Private Limited. Interest is payable on quarterly basis and the loan is repayable on quarterly equated instalments during the last year of term, i.e. beginning from March 2023.

During the year, Medlife International Private Limited has issued compulsorily convertible debenture to Prasad Uno Family trust of Rs. 250 million at interest rate of 15.5% p.a, with a term of 36 months. The CCD was convertible at the end of the tenure to equity shares based on the fair market value of equity shares on the date of conversion. On 8 December 2020 CCDs were converted to non convertible debentures (NCDs) with similar terms and interest rate.

(c) Redeemable non-convertible fixed rate debentures are secured by pledge shares of AHWSP India Private Limited (Subsidiary) and first raking exclusive fixed charge over all its present and future rights, title and interest in and to the company account assets, second raking fixed charge over all its present and future rights, title and interest over all movable fixed assets

and second ranking floating charge over all its present and future rights, title and interest over all current assets, stock in trade, accounts and receivable of the company in favor of the common security trustee and in terms of the deed of Hypothecation and carries

effective interest at 16.52% and is repayable in 18 equal quarterly installment commencing from 01 October 2020.

- (vii) 2,000, 0.001% Compulsorily convertible cumulative participating debentures (CCD's) are convertible into Equity Shares of the subsidiary of a face value of Rs. 10 each upon earlier of (i) one day prior to the expiry of 10 (Ten) years from the date of allotment of the CCDs or (ii) before IPO or (iii) at any time at the option of the holder. The number of equity shares to be issued upon conversion of CCDs shall be determined at the time of conversion based upon the fair value of the Equity Shares of the subsidiary as per discounted free cash flow method, subject however to a minimum of 1 Equity Share per CCDs.

- (viii) The Working Capital Term loan is sanctioned under Government of India "Emergency Credit line Guaranteed Scheme (ECLGS) covered by 100% guarantee from NCGTC (National Credit Guarantee Trustee Company Ltd (Ministry of Finance, Government of India). which is repayable in 36 EMI post 12 Months Moratorium period to enable business unit to meet operating liabilities & restart / increase operations. The loan carries interest at the rate of 8.25% per annum. The Loan is secured by extension of second ranking charge over existing primary and collateral securities including mortgages created in favour of the Bank for cash credit facilities.

- (ix) Term loan from others is secured by pledge shares of AHWSPL India Private Limited and first raking exclusive fixed charge over all its present and future rights, title and interest in and to the company account assets, second raking fixed charge over all its present and future rights, title and interest over all movable fixed assets and second raking floating charge over all its present and future rights, title and interest over all current assets, stock in trade, accounts and receivable of the company in favor of the common security trustee and in terms of the deed of Hypothecation and carries effective interest at 15.50% to 16.70% and is repayable in 17 to 18 equal quarterly installment commencing from 01 October 2020 and 01 January 2021.

- (x) Medlife International Private Limited (subsidiary) has taken term loan of Rs.1250 million from Hero Fin Corporation which carries interest rate from 12.75% to 14.25% p.a for a period of three years. The gross term loan (without giving effect of transaction cost) is bifurcated between Facility 1 (Rs. 1100 million), Facility 2 (Rs.150 million) aggregating to Rs 1250 million.

The loan is secured against hypothecation of assets of the subsidiary, personal guarantee given by Promoters of the subsidiary and corporate guarantee given by 'Prasid Uno Family Trust'. Interest is payable on quarterly basis and 30% of the loan is repayable on completion of 1.5 years and remaining 70% of the loan is repayable at the end of the term.

Net Debt Reconciliation

Particulars	As at	As at
March 31, 2021		
March 31, 2020		
Cash and Cash equivalents	2,295.45	241.65
Current borrowings	-2,016.69	-272.09
Non - Current borrowings*	-3,837.19	-1,563.36
Lease Liability	-987.04	-406.75
	-4,545.47	-2,000.55

* Non - Current borrowings includes current maturities included under other current financial liabilities

Particulars	Other Assets	Liabilities from financing activities			Total
		Lease Obligations	Non-Current borrowings	Current Borrowings	
Balance as at March 31, 2019	-	-	-	-	-
Reorganisation of 91Streets Media Technologies Private Limited	301.78	-204.4	-141.1	-259.06	-302.78
Cash flows (net)	-60.13	56.8	-1,994.58	-26.1	-2,024.01
Repayment of borrowings	-	-	-	9.37	9.37
Interest expense	-	-42.97	-32.5	-25.45	-100.92
Interest paid	-	42.97	31.8	29.15	103.92
Acquisitions- Leases	-	-267.55	-	-	-267.55
Disposals of Right-of-use asset	-	8.4	-	-	8.4
Fair value adjustments	-	-	573.02	-	573.02
Net debt as at 31 March, 2020	241.65	-406.75	-1,563.36	-272.09	-2,000.55
Cash flows (net)	2,053.80	239.83	-4,111.25	-108.4	-1,926.02
Interest expense	-	-85.62	-176.17	-170.96	-432.75
Interest paid	-	-	256.1	170.96	427.06
Other non-cash movements					
Acquisition through business acquisition (net)	-	-749.02	-3,573.76	-1,739.40	-6,062.19
Settled through business acquisition	-	-	-	103.2	103.2
Coverision of Compulsorily convertible debentures into equity	-	-	5,992.19	-	5,992.19
Fair value adjustments	-	-	-660.94	-	-660.94
Disposals-Leases	-	303.81	-	-	303.81

Acquisition - Leases	-	-289.28	-	-	-289.28
Net debt as at 31 March, 2021	2,295.45	-987.04	-3,837.19	-2,016.69	-4,545.47

30 Current borrowings

Particulars	As at	As at
March 31, 2021	March 31, 2020	
Secured, considered good		
From bank (refer note (i) below)	1,752.94	168.89
Unsecured, considered good		
Loan from Shri Pack Private Limited (refer note (ii) below)	52.5	-
Loan from Prashant Packaging Private Limited (refer note (iii) below)	47.5	-
Loan from entity having significant influence (refer note (iv) below)	-	103.2
Loan from others (refer note (v) below)	163.75	-
	2,016.69	272.09

Notes:

- (a) During the previous year, the Group had taken a Cash Credit facility from a bank which carries interest rate of 1 year MCLR plus 0.6% i.e. 10.5%, repayable on demand. The same was secured by fixed assets and current assets, both present and future, of the company including IP, Brands etc. which was guaranteed jointly by InnoVen Capital India Private Limited and 91Streets Media Technologies Private Limited (amalgamated with the API Holdings Private Limited) to the extent of Rs 1500 and Rs. 700 respectively. During the previous year, additional security by way of lien over fixed deposit of the Company was provided in place of guarantee issued by InnoVen Capital India Private limited. Refer note 18 for lien on fixed deposits.
- (b) The Cash credit facility from bank carry interest in the range of 11% - 12 % per annum, computed on a monthly basis on the actual amount utilised, and are repayable on demand. Cash credit from bank is secured by way of exclusive charge on stock, receivables moveable fixed assets, exclusive charge by way of hypothecation of IPR / brand / intangibles of subsidiaries of Ascent Health and Wellness Solutions Private Limited and corporate guarantee given by Ascent Health and Wellness Solutions Private Limited.
- (c) Cash credit facility from bank for the year ended 31 March 2021 carries interest in the range of 7.85% to 8.50% per annum (7.85% to 9.2% for FY 19-20) computed on a monthly basis on the actual amount utilised, and is repayable on demand. Cash credit from bank is secured by way of charge on stock and receivables, ranking pari passu among participating banks and personal guarantee given by its directors.
- (d) Cash credit facilities from banks carry floating interest @ 11.75% p.a., computed on a monthly basis on the actual amount utilised, and are repayable on demand. Working capital loans are secured against pledge of 1,167 Company shares by AHWSPL India Private Limited and hypothecation of current assets of Simba division of Company and Corporate guarantee of AHWSPL India Private Limited and API Holdings Private Limited and lien on fixed deposit of Rs. 1,500 lakhs.
- (ii) Loan from Shri Pack Private Limited carries interest @ 8.5% p.a. and is repayable on 31 December 2021.
- (iii) Loan from Prashant Packaging Private Limited carries interest @ 8.5% p.a. and is repayable on 31 December 2021.
- (iv) Loan taken from Ascent Health and Wellness Solutions Private Limited bearing interest rate @ 8% p.a and repayable on demand.

Loan from others taken at interest rate ranging from 11% to 12% per annum. Principal and interest amounts are

- (v) repayable on demand.

[612700] Notes - Income taxes**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Deferred tax relating to items credited (charged) directly to equity	0.41		0.41	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	50.4	289.2	50.4	289.2
Deferred tax liabilities	241.34	105.93	241.34	105.93
Net deferred tax liability (assets)	190.94	-183.27	190.94	-183.27
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	-190.94	183.27	-190.94	183.27
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	164.02	-116.67	164.02	-116.67
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	164.02	-116.67	164.02	-116.67
Deferred tax relating to items credited (charged) directly to equity	0.41		0.41	
Aggregated income tax relating to components of other comprehensive income		0.65		0.65
Increase (decrease) through business combinations, deferred tax liability (assets)	209.78	-67.25	209.78	-67.25
Total increase (decrease) in deferred tax liability (assets)	374.21	-183.27	374.21	-183.27
Deferred tax liability (assets) at end of period	190.94	-183.27	190.94	-183.27
Description of other temporary differences	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]		Other temporary differences 2 [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Deferred tax relating to items credited (charged) directly to equity	0.41			
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	2.19	16.98	0	95.86
Net deferred tax liability (assets)	-2.19	-16.98	0	-95.86
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	2.19	16.98	0	95.86
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	14.38	-8.8	95.86	-59
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	14.38	-8.8	95.86	-59
Deferred tax relating to items credited (charged) directly to equity	0.41			
Aggregated income tax relating to components of other comprehensive income		0.65		
Increase (decrease) through business combinations, deferred tax liability (assets)		-8.83		-36.86
Total increase (decrease) in deferred tax liability (assets)	14.79	-16.98	95.86	-95.86
Deferred tax liability (assets) at end of period	-2.19	-16.98	0	-95.86
Description of other temporary differences	Provision for employee benefits	Provision for employee benefits	Share based payment expenses	Share based payment expenses

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 3 [Member]		Other temporary differences 4 [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	10.33	16.56	0	24.45
Deferred tax liabilities			219.5	
Net deferred tax liability (assets)	-10.33	-16.56	219.5	-24.45
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	10.33	16.56	-219.5	24.45
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	6.23	-6.2	80	-12.84
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	6.23	-6.2	80	-12.84
Increase (decrease) through business combinations, deferred tax liability (assets)		-10.36	163.95	-11.61
Total increase (decrease) in deferred tax liability (assets)	6.23	-16.56	243.95	-24.45
Deferred tax liability (assets) at end of period	-10.33	-16.56	219.5	-24.45
Description of other temporary differences	Provision for doubtful debts and advances	Provision for doubtful debts and advances	Property, plant and equipment and intangible assets	Property, plant and equipment and intangible assets

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(4)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 5 [Member]		Other temporary differences 6 [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0	23.71	22.26	111.5
Net deferred tax liability (assets)	0	-23.71	-22.26	-111.5
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0	23.71	22.26	111.5
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	23.71	-23.6	89.24	-59.6
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	23.71	-23.6	89.24	-59.6
Increase (decrease) through business combinations, deferred tax liability (assets)		-0.11		-51.9
Total increase (decrease) in deferred tax liability (assets)	23.71	-23.71	89.24	-111.5
Deferred tax liability (assets) at end of period	0	-23.71	-22.26	-111.5
Description of other temporary differences	Disallowances under Section 40(a) of Income Tax Act, 1961	Disallowances under Section 40(a) of Income Tax Act, 1961	Lease liabilities	Lease liabilities

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(5)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 7 [Member]		Other temporary differences 8 [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	14.87	0	0.75	0.14
Net deferred tax liability (assets)	-14.87	0	-0.75	-0.14
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	14.87	0	0.75	0.14
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-14.87	0	-0.61	-0.12
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-14.87	0	-0.61	-0.12
Increase (decrease) through business combinations, deferred tax liability (assets)		0		-0.02
Total increase (decrease) in deferred tax liability (assets)	-14.87	0	-0.61	-0.14
Deferred tax liability (assets) at end of period	-14.87	0	-0.75	-0.14
Description of other temporary differences	Unabsorbed depreciation and business losses	Unabsorbed depreciation and business losses	Others	Others

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(6)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 9 [Member]		Other temporary differences 10 [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax liabilities	21.34	105.3	0.5	0.63
Net deferred tax liability (assets)	21.34	105.3	0.5	0.63
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	-21.34	-105.3	-0.5	-0.63
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-83.96	53.4	-45.96	0.09
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-83.96	53.4	-45.96	0.09
Increase (decrease) through business combinations, deferred tax liability (assets)		51.9	45.83	0.54
Total increase (decrease) in deferred tax liability (assets)	-83.96	105.3	-0.13	0.63
Deferred tax liability (assets) at end of period	21.34	105.3	0.5	0.63
Description of other temporary differences	Right-of-use Asset	Right-of-use Asset	Others	Others

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/03/2019 to 30/03/2019
Disclosure of income tax [TextBlock]	Textual information (17) [See below]		
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Current tax expense (income)	46.68	-0.1	0
Adjustments for current tax of prior periods	0	0	0
Total current tax expense (income) and adjustments for current tax of prior periods	46.68	-0.1	0
Other components of deferred tax expense (income)	164.02	-116.67	0
Total tax expense (income)	210.7	-116.77	0
Current and deferred tax relating to items charged or credited directly to equity [Abstract]			
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Deferred tax assets and liabilities [Abstract]			
Net deferred tax assets and liabilities [Abstract]			
Deferred tax expense (income) [Abstract]			
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Tax expense (income) at applicable tax rate	210.7	-116.77	0
Total tax expense (income)	210.7	-116.77	0

Textual information (17)

Disclosure of income tax [Text Block]

45	Tax expenses		
	Income tax expense in the statement of profit and loss consists of		
	Particulars	For the year ended	For the period ended
March 31, 2021	March 31, 2020		
	Current income tax:		
	In respect of the current period	46.68	-
	In respect of the earlier period	-	-0.1
	Deferred tax:		
	In respect of the current period	164.02	-116.67
	Income tax expense recognised in the statement of profit or loss	210.7	-116.77
	Income tax recognised in other comprehensive income		
	- Deferred tax arising on income and expense recognised in other comprehensive income		
	Net loss / (gain) on remeasurement of defined benefit plan	-0.41	-0.65
	Total	210.29	-117.42
	The reconciliation between the provision of income tax of the Company and amounts computed by applying the Indian statutory income tax rate to profit before taxes is as follows:		
	Particulars	For the year ended	For the period ended
March 31, 2021	March 31, 2020		
	Loss before tax	-6,202.66	-3,469.56
	Statutory tax rate	25.17%	26.00%
	Tax expense at applicable rate	-1,561.21	-902.09
	Effect of tax rate changes in subsidiaries	-2.89	-
	Tax impact on account of :		
	Tax effects of amounts which are non-deductible in calculating taxable income	100.77	-

Items for which deferred tax was not recognised	4.74	6.91	
Expenses not considered in determining taxable profit	4.14	-	
Tax on expenses deductible for tax purpose	-1.09	-	
Employee share based payment expense	73.2	2.21	
Deferred tax assets reversed on account of amalgamation	181.45	-	
Deferred tax asset on carry forward loss not recognised	1,467.76	887.15	
Other items	-56.59	-111.6	
Tax expenses pertaining to current year	210.29	-117.42	0
Deferred taxes			

Deferred tax assets/(liabilities) as at March 31, 2021 in relation to:

Particulars	As at	Acquired through business combination of	Recognised in statement of	Recognised in	As at
April 1, 2020 profit and loss	Other	March 31, 2021			
	Comprehensive Income				
Deferred tax assets					
Provision for employee benefits	16.98	-	-14.38	-0.41	2.19
Share based payment expenses	95.86	-	-95.86	-	-
Provision for doubtful debts and advances	16.56	-	-6.23	-	10.33
Property, plant and equipment and intangible assets	24.45	-	-16.71	-	7.74
Disallowances under Section 40(a) of Income Tax Act, 1961	23.71	-	-23.71	-	-
Lease liabilities	111.5	-	-89.24	-	22.26
Unabsorbed depreciation and business losses	-	-	14.87	-	14.87
Others	0.14	-	0.61	-	0.75
Deferred tax liabilities		-			
Property, plant and equipment and intangible assets	-	-163.96	-63.28	-	-227.25
Right-of-use Asset	-105.3	-	83.96	-	-21.34
Others	-0.63	-45.83	45.96	-	-0.5
Deferred tax assets/(liabilities) (net)	183.27	-209.8	-164.02	-0.41	-190.94

Deferred tax assets/(liabilities) as at March 31, 2020 in relation to:

Particulars	As at	Recognised in statement of	Recognised in	As at
-------------	-------	----------------------------	---------------	-------

April 1, 2019	profit and loss	Other	March 31, 2020			
		Comprehensive Income				
	Deferred tax assets					
	Provision for employee benefits	8.83	8.8	-0.65	16.98	
	Share based payment expenses	36.86	59	-	95.86	
	Provision for doubtful debts and advances	10.36	6.2	-	16.56	
	Property, plant and equipment and intangible assets	11.61	12.84	-	24.45	
	Disallowances under Section 40(a) of Income Tax Act, 1961	0.11	23.6	-	23.71	
	Lease liabilities	51.9	59.6	-	111.5	
	Others	0.02	0.12	-	0.14	
	Deferred tax liabilities					
	Right-of-use Asset	-51.9	-53.4	-	-105.3	
	Others	-0.54	-0.09	-	-0.63	
	Deferred tax assets / (liabilities) (net)	67.26	116.67	-0.65	183.27	-0.01
	Deferred tax assets/(liabilities) not recognised as at March 31, 2021:					
	Particulars	As at	Not recognised in statement of	As at	As at	
April 1, 2020	profit and loss	March 31, 2021	March 31, 2020			
	Deferred tax assets arising on:					
	Property, plant and equipment and intangible assets			18.56	-	
	Unabsorbed depreciation and business losses			1,695.62	1,888.25	
	Lease liabilities			203.25	-	
	Provision for doubtful debt and advances			22.3	-	
	Provision for employee benefits			57.75	-	
	Others			8.24	-	
	Deferred tax liabilities arising on:					
	Property, plant and equipment and intangible assets			-2.41	-	
	Right-of-use Asset			-196.42	-	
	Others			-3.13	-	

Deferred tax assets / (liabilities) (net) *	-	-	1,803.77	1,888.25
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* Net opening deferred tax assets of Rs 1,888.25 million which was not recognised by the group in the previous year on account of losses have lapsed in the current year due to amalgamation. Net closing deferred tax assets of Rs 1,803.77 million has not been recognised by the group in the absence of reasonable certainty on account of losses.

Tax losses carried forward

Description	Assessment year	Expire	Never Expire	Year of Expiry
Business Loss	2014-15	-	2.88	
Business Loss	2015-16	-	7.28	2023-24
Business Loss	2016-17	-	25.43	2024-25
Business Loss	2017-18	7.17	39.57	2025-26
Business Loss	2018-19	56.88	72.2	2026-27
Business Loss	2019-20	165.79	94.89	2027-28
Business Loss	2020-21	323.45	109.74	2028-29
Business Loss	2021-22	5,739.14	92.24	2029-30

11	Deferred tax assets (net)			
	Particulars		As at	As at
March 31, 2021	March 31, 2020			
	Deferred tax assets arising on:			
	Provision for employee benefits		2.19	16.98
	Share based payment expenses		-	95.86
	Provision for doubtful debts and advances		10.33	16.56
	Property, plant and equipment and intangible assets		7.74	24.45
	Disallowances under Section 40(a) of Income Tax Act, 1961		-	23.71
	Lease liabilities		22.26	111.5
	Unabsorbed depreciation and business losses		14.87	-
	Others		0.75	0.14
	Deferred tax assets		58.14	289.2
	Deferred tax liabilities arising on:			
	Property, plant and equipment and intangible assets		227.25	-
	Right-of-use Asset		21.34	105.3
	Others		0.5	0.63
	Deferred tax liabilities		249.09	105.93

Deferred tax assets (net)	-190.94	183.27
Deferred tax assets	16.75	183.33
Deferred tax liabilities	-207.69	-0.06
Net deferred tax assets / (liabilities)	-190.94	183.27

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

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

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

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	1		2	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	1,368.88	9.55	0.02	0
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Balances with government authorities	Balances with government authorities	Prepaid expenses	Prepaid expenses
Other non-current assets, others	1,368.88	9.55	0.02	0

Other non-current assets, others [Table]

..(2)

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

Other non-current assets, others [Axis]	3		4	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	7.14	0	23.5	0
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Capital advances	Capital advances	Trade advance	Trade advance
Other non-current assets, others	7.14	0	23.5	0

Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Classification of loans [Axis]		Loans [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	94.11	59	94.11	59
Allowance for bad and doubtful loans	0	0	0	0
Total loans	94.11	59	94.11	59
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Loans [Member]	Security deposits [Member]		
Classification of loans [Axis]	Doubtful [Member]	Unsecured considered good [Member]		Doubtful [Member]
Classification of assets based on security [Axis]		31/03/2021	31/03/2020	
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	94.11	59	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	94.11	59	0
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Other loans [Member]	Other loans, others [Member]	Loans [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]	Classification of assets based on security [Member]	
Classification of assets based on security [Axis]			31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	0	60.8	1,519.75
Allowance for bad and doubtful loans	0	0	4.09	3.25
Total loans	0	0	56.71	1,516.5
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	56.71	1,516.5	4.09	3.25
Allowance for bad and doubtful loans	0	0	4.09	3.25
Total loans	56.71	1,516.5	0	0
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Security deposits [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	47.71	9.3	4.09	3.25
Allowance for bad and doubtful loans	0	0	4.09	3.25
Total loans	47.71	9.3	0	0
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans to related parties [Member]		Loans given subsidiaries [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	1,493.2	0	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	1,493.2	0	0
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans given other related parties [Member]		Other loans [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	1,493.2	9	14
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	1,493.2	9	14
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(8)

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

Classification based on current non-current [Axis]	Current [Member]			
	Intercorporate deposits [Member]		Other loans, others [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	14	9	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	14	9	0
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	926.66	771.64	-26.68	0
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balances with government authorities	Balances with government authorities	Less: Provision for balance with government authorities	Less: Provision for balance with government authorities
Other current assets, others	926.66	771.64	-26.68	0

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	3		4	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	354.57	132.12	-35.45	0
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advances to suppliers	Advances to suppliers	Less: Provision for advance to suppliers	Less: Provision for advance to suppliers
Other current assets, others	354.57	132.12	-35.45	0

Other current assets others [Table]

..(3)

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

Other current assets others [Axis]	5		6	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	21.13	3.29	69.09	11.71
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advances to employees	Advances to employees	Other advances	Other advances
Other current assets, others	21.13	3.29	69.09	11.71

Other current assets others [Table]

..(4)

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

Other current assets others [Axis]	7		8	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	0.76	0	1.37	0
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Unbilled receivable	Unbilled receivable	Gratuity fund balance	Gratuity fund balance
Other current assets, others	0.76	0	1.37	0

Other current assets others [Table]

..(5)

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

Other current assets others [Axis]	9		10	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	440.19	39.76	257.69	0
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Right to recover returned goods	Right to recover returned goods	Claims receivable from supplier	Claims receivable from supplier
Other current assets, others	440.19	39.76	257.69	0

Other current assets others [Table]

..(6)

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

Other current assets others [Axis]	11	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	118.68	18.05
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Prepaid expenses	Prepaid expenses
Other current assets, others	118.68	18.05

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	1		2	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	6.23	1.12	8.04	0
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interest accrued but not due	Interest accrued but not due	User receivables	User receivables
Other current financial assets others	6.23	1.12	8.04	0

Other current financial assets others [Table]

..(2)

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

Other current financial assets others [Axis]	3		4	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	2.96	0	12.13	0
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Wallet balance	Wallet balance	Receivables on account of sale of asset	Receivables on account of sale of asset
Other current financial assets others	2.96	0	12.13	0

Other current financial assets others [Table]

..(3)

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

Other current financial assets others [Axis]	5		6	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	97.95	0	0	63.15
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Other receivables - reimbursement of expenses	Other receivables - reimbursement of expenses	Receivable from related party	Receivable from related party
Other current financial assets others	97.95	0	0	63.15

Other current financial assets others [Table]

..(4)

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

Other current financial assets others [Axis]	7	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	0	-25.15
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Less - Allowance for doubtful receivables	Less - Allowance for doubtful receivables
Other current financial assets others	0	-25.15

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Axis]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
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	3,620.86	507.58	3,620.86	507.58
Allowance for bad and doubtful debts	50.13	35.03	50.13	35.03
Total trade receivables	3,570.73	472.55	3,570.73	472.55
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]			Stock-in-trade [Member]
	31/03/2021	31/03/2020	30/03/2019	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	4,056.16	1,159.49	0	4,045.76
Mode of valuation				COST OR NET REALISABLE VALUE WHICHEVER IS LOWER

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Stock-in-trade [Member]	Stores and spares [Member]	
	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]			
Inventories notes [Abstract]			
Classification of inventories [Abstract]			
Classification of inventories [Line items]			
Inventories	1,159.49	10.4	0
Mode of valuation	COST OR NET REALISABLE VALUE WHICHEVER IS LOWER	COST OR NET REALISABLE VALUE WHICHEVER IS LOWER	COST OR NET REALISABLE VALUE WHICHEVER IS LOWER

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	1		2	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	1.06	0	14.03	0
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Margin money deposits	Margin money deposits	Bank deposits with more than 12 months maturity **	Bank deposits with more than 12 months maturity **
Other non-current financial assets, others	1.06	0	14.03	0

Other non-current financial assets, others [Table]

..(2)

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

Classification of other non-current financial assets others [Axis]	3		4	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	0.48	0	4.34	0
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Interest accrued on bank deposit	Interest accrued on bank deposit	Receivable on business transfer	Receivable on business transfer
Other non-current financial assets, others	0.48	0	4.34	0

Other non-current financial assets, others [Table]

..(3)

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

Classification of other non-current financial assets others [Axis]	5	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	186.14	66.17
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Advance income-tax (net of provision for taxes)	Advance income-tax (net of provision for taxes)
Other non-current financial assets, others	186.14	66.17

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	191.36	75.19	5.69	0
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease Liability	Lease Liability	Creditors for capital goods	Creditors for capital goods
Other current financial liabilities, others	191.36	75.19	5.69	0

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	3		4	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	2.92	39.18	195.69	2.5
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Temporary overdraft	Temporary overdraft	Employee benefits payable	Employee benefits payable
Other current financial liabilities, others	2.92	39.18	195.69	2.5

Other current financial liabilities, others [Table]

..(3)

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

Other current financial liabilities, others [Axis]	5		6	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	2	0	7.26	5.06
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Business acquisition payable (Refer note 52(v))	Business acquisition payable (Refer note 52(v))	Other payables	Other payables
Other current financial liabilities, others	2	0	7.26	5.06

Other current financial liabilities, others [Table]

..(4)

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

Other current financial liabilities, others [Axis]	7	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	1,112.93	0
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Put liability	Put liability
Other current financial liabilities, others	1,112.93	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]	1	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	0.08	0.39
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	contract liabilities	contract liabilities
Other non-current liabilities others	0.08	0.39

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	146.8	20.25	8.65	1.97
Provision other employee related liabilities			236.74	36.97
Total provisions for employee benefits	146.8	20.25	245.39	38.94
CSR expenditure provision	0	0	0	0
Total provisions	146.8	20.25	245.39	38.94

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	76.44	4.7	474.52	39.79
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Contract liabilities	Contract liabilities	Refund liabilities	Refund liabilities
Other current liabilities, others	76.44	4.7	474.52	39.79

Other current liabilities, others [Table]

..(2)

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

Other current liabilities, others [Axis]	3	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	0.7	0.72
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Other payables	Other payables
Other current liabilities, others	0.7	0.72

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]	1		2	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
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	0	108.09	7.8	0
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	Long term credit facility	Long term credit facility	Security deposit	Security deposit
Other non-current financial liabilities, others	0	108.09	7.8	0

Other non-current financial liabilities others [Table]

..(2)

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

Other non-current financial liabilities others [Axis]	3	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
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	795.68	331.56
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease Liability	Lease Liability
Other non-current financial liabilities, others	795.68	331.56

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

	01/04/2020 to 31/03/2021	31/03/2020	30/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (18) [See below]		
Disclosure of notes on loans explanatory [TextBlock]	Textual information (19) [See below]		
Disclosure of notes on other non-current financial assets [TextBlock]	Textual information (20) [See below]		
Total other non-current financial assets	(A) 206.05	(B) 66.17	0
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (21) [See below]		
Advances, non-current	0	0	0
Total other non-current assets	1,399.54	9.55	0
Disclosure of inventories Explanatory [TextBlock]	Textual information (22) [See below]		
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (23) [See below]		
Fixed deposits with banks	1,500	151.91	0
Other deposits with banks	694.36	80.54	0
Total balance with banks	2,194.36	232.45	0
Cheques, drafts on hand	83.04	7.01	0
Cash on hand	18.05	2.19	0
Total cash and cash equivalents	2,295.45	241.65	0
Bank balance other than cash and cash equivalents	936.36	343.64	0
Total cash and bank balances	3,231.81	585.29	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0	0
Bank deposits with more than 12 months maturity	0	0	0
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (24) [See below]		
Total other current financial assets	127.31	39.12	0
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (25) [See below]		
Total other current assets	2,128.01	976.57	0
Disclosure of notes on other non-current financial liabilities explanatory [TextBlock]	Textual information (26) [See below]		
Total other non-current financial liabilities	(C) 803.48	(D) 439.65	0
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (27) [See below]		
Disclosure of notes on other non-current liabilities explanatory [TextBlock]	Textual information (28) [See below]		
Total other non-current liabilities	0.08	0.39	0
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (29) [See below]		
Current maturities of long-term debt	1,515.66	36.77	0
Interest accrued on borrowings	24.56	0	0
Interest accrued on public deposits	0	0	0
Interest accrued others	0	0	0
Unpaid dividends	0	0	0
Unpaid matured deposits and interest accrued thereon	0	0	0
Unpaid matured debentures and interest accrued thereon	0	0	0
Debentures claimed but not paid	0	0	0
Public deposit payable, current	0	0	0
Total other current financial liabilities	(E) 3,058.07	(F) 158.7	0
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (30) [See below]		
Taxes payable other tax	231.88	50.74	0
Current liabilities portion of share application money pending allotment	0	0	0
Total other payables, current	231.88	50.74	0
Total other current liabilities	(G) 783.54	(H) 95.95	0

Footnotes

- (A) Other financial assets : 19.91 Non current tax assets (net) : 186.14
 (B) Other financial assets : 0 Non current tax assets (net) : 66.17
 (C) Lease liabilities : 795.68 Other financial liabilities : 7.8
 (D) Lease liabilities : 331.56 Other financial liabilities : 108.09
 (E) Lease liabilities : 191.36 Other financial liabilities : 2866.71
 (F) Lease liabilities : 75.19 Other financial liabilities : 83.51
 (G) Other current liabilities : 707.1 Contract liabilities : 76.44
 (H) Other current liabilities : 91.25 Contract liabilities : 4.7

Textual information (18)**Disclosure of notes on trade receivables explanatory [Text Block]**

16	Trade receivables			
	Particulars		As at	As at
	March 31, 2021	March 31, 2020		
	Unsecured			
	Trade receivables		3,620.86	507.58
	Less: Loss allowance		-50.13	-35.03
			3,570.73	472.55
	Break-up of security details			
	(a) Trade receivables considered good - secured		-	-
	(b) Trade receivables considered good - unsecured		3,620.86	507.58
	(c) Trade receivables which have significant increase in credit risk		-	-
	(d) Trade receivables -credit impaired		-	-
			3,620.86	507.58
	Less: Loss allowance		-50.13	-35.03
			3,570.73	472.55

Note:

Trade receivables amounting to Rs 1,486.64 million has been pledged as security for borrowings by few subsidiaries of the Group (Refer note 26 and 30).

Textual information (19)

Disclosure of notes on loans explanatory [Text Block]

9	Loans (Non-current)		
	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	Unsecured, considered good		
	Security deposit	94.11	59
		94.11	59
	Break-up of security details		
	(a) Loan receivables considered good - secured	-	-
	(b) Loans receivables considered good - unsecured	94.11	59
	(c) Loans receivables which have significant increase in credit risk	-	-
	(d) Loans receivable - credit impaired	-	-
		94.11	59
19	Loans (Current)		
	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	Unsecured, considered good		
	Security deposits	47.71	9.3
	Loan to entity having significant influence	-	1,493.20
	Inter corporate loan	-	14
	Loan to others	9	-
	Unsecured, considered doubtful		
	Security Deposit	4.09	3.25
	Less: Allowance for doubtful deposits	-4.09	-3.25
		56.71	1,516.50
	Break-up of security details		
	(a) Loan receivables considered good - secured	-	-
	(b) Loans receivables considered good - unsecured	60.8	1,519.75
	(c) Loans receivables which have significant increase in credit risk	-	-

(d) Loans receivable - credit impaired	-	-
Less: Allowance for doubtful deposits	-4.09	-3.25
	56.71	1,516.50

Textual information (20)

Disclosure of notes on other non-current financial assets [Text Block]

10	Other financial assets (Non-current)		
	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	Margin money deposits *	1.06	-
	Bank deposits with more than 12 months maturity **	14.03	-
	Interest accrued on bank deposit	0.48	-
	Receivable on business transfer	4.34	-
		19.91	-
	Details of bank deposits		
	Bank deposits due to mature after 12 months of the reporting date	15.09	-

* Margin money deposit is subject to first charge to secure the Group's overdraft facilities from bank.

** The Group has created a charge over the deposits of Rs. 14.03 million (31 March 20 : Rs.Nil) as a security in relation to repayment of borrowings of its subsidiary Ascent Wellness and Pharma Solutions Private Limited (Refer note 26).

12	Non current tax assets (net)		
	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	Advance income-tax (net of provision for taxes)	186.14	66.17
		186.14	66.17

Textual information (21)

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

13	Other non-current assets			
	Particulars		As at	As at
March 31, 2021	March 31, 2020			
	Balances with government authorities	1,368.88	9.54	
	Prepaid expenses	0.02	-	
	Capital advances	7.14	-	
	Trade advance	23.5	-	
		1,399.54	9.54	

Textual information (22)

Disclosure of inventories Explanatory [Text Block]

14	Inventories			
	Particulars		As at	As at
March 31, 2021	March 31, 2020			
	Stock in trade	4,045.76	1,159.49	
	Stores and spares	10.4	-	
		4,056.16	1,159.49	

Note:

- i) Inventories of traded goods include stock-in-transit of Rs. 330.33 million (31 March 2020: Rs. 8.30 million).
- ii) The Group has provided exclusive charge over its inventories of Rs 996.37 million (31 March 2020: Rs Nil) both present and future as a security against the secured borrowing of few subsidiaries (Refer note 26 and 30).

Textual information (23)

Disclosure of notes on cash and bank balances explanatory [Text Block]

17	Cash and cash equivalents			
	Particulars		As at	As at
March 31, 2021	March 31, 2020			
	Cash and cash equivalents			
	Cash on hand		18.05	2.19
	Cheques in hand		83.04	7.01
	Balances with banks			
	in current accounts		694.36	80.54
	in deposit accounts		1,500.00	151.91
			2,295.45	241.65
	Details of bank balances / deposits			
	Bank deposits with original maturity of 3 months or less included under 'Cash and cash equivalents' *		1,500.00	151.91
	* There are no repatriation restrictions with regard to cash and cash equivalents as at the end of the reporting period and prior period.			
18	Other bank balances			
	Particulars		As at	As at
March 31, 2021	March 31, 2020			
	Balances with banks			
	in deposit accounts with remaining maturity of less than 12 months		928.06	343.64
	Earmarked funds with banks #		8.3	-
			936.36	343.64
	Details of bank balances / deposits			
	Bank deposits due to mature within 12 months of the reporting date included under 'Other bank balances' **		928.06	343.64
	** Includes deposits marked as security for the facilities mentioned below:			
	- Fixed deposits are lien marked with a bank for cash credit facility of Rs. Nil (31 March 2020: Rs. 173.5 million) and Rs. Nil (31 March 2020: Rs. 0.9 million) with tax authorities.			
	- Amounts pledged as security against overdraft limit is Rs. Nil (31 March 2020: Rs. 10 million)			
	- The Group has created a charge over the deposits of Rs. 176.78 million (31 March 2020: Rs. Nil) as a security in relation to repayment of borrowings of its subsidiary Ascent Wellness and Pharma Solutions Private Limited			

(Refer note: 26 and 30)

Earmarked funds with banks represent bank account which is held by the Group for the purpose of pooling the monies collected from all the customers and facilitating the subsequent payouts to the service provider.

Textual information (24)

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

20	Other financial assets (Current)		
	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	Unsecured, considered good		
	Interest accrued but not due	6.23	1.12
	User receivables	8.04	-
	Wallet balance	2.96	-
	Receivables on account of sale of asset	12.13	-
	Other receivables - reimbursement of expenses	97.95	-
	Unsecured, considered doubtful		
	Receivable from related party	-	63.15
	Less - Allowance for doubtful receivables	-	-25.15
		127.31	39.12

Textual information (25)

Disclosure of notes on other current assets explanatory [Text Block]

22	Other current assets			
	Particulars		As at	As at
March 31, 2021	March 31, 2020			
	Unsecured, considered good			
	Balances with government authorities	926.66	771.64	
	Less: Provision for balance with government authorities	-26.68	-	
	Advances to suppliers	354.57	132.12	
	Less: Provision for advance to suppliers	-35.45	-	
	Advances to employees	21.13	3.29	
	Other advances	69.09	11.71	
	Unbilled receivable	0.76	-	
	Gratuity fund balance	1.37	-	
	Right to recover returned goods	440.19	39.76	
	Claims receivable from supplier	257.69	-	
	Prepaid expenses	118.68	18.05	
		2,128.01	976.57	

Note:

Exclusive charge over current assets of Rs 153.14 million (31 March 20: Rs Nil) both present and future has been created as a security against the secured borrowing by few subsidiaries of the Group (Refer note 26 and 30).

Textual information (26)

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

27	Other financial liabilities (Non-current)			
	Particulars		As at	As at
March 31, 2021	March 31, 2020			
	Long term credit facility	-	108.09	
	Security deposit	7.8	-	
		7.8	108.09	

Textual information (27)

Disclosure of notes on provisions explanatory [Text Block]

28	Provisions (Non-current)		
	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	Provision for employee benefits		
	Gratuity (refer note no 49)	146.8	20.25
		146.8	20.25
33	Provisions (Current)		
	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	Provision for employee benefits		
	Gratuity (refer note no 49)	8.65	1.97
	Compensated absences (refer note no 49)	236.74	36.97
		245.39	38.94

Textual information (28)

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

34	Current tax liabilities (net)		
	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	Provision for tax (net of advance tax)	2.89	-
		2.89	-

Textual information (29)

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

32	Other financial liabilities (Current)		
	Particulars	As at	As at
	March 31, 2021		
	March 31, 2020		
	Current maturities of long term debt (refer note 26)	1,515.66	36.77
	Interest accrued but not due	24.56	-
	Creditors for capital goods	5.69	-
	Temporary book overdraft	2.92	39.18
	Employee benefits payable	195.69	2.5
	Business acquisition payable (Refer note 52(v))	2	-
	Other payables	7.26	5.06
	Put liability *	1,112.93	-
		2,866.71	83.51

* The Group has right to purchase non controlling interest in few subsidiaries as per the respective shareholder agreement at an agreed value ("Put Option"). Accordingly, in accordance with the policy followed by the Group, all the put options have been recorded at fair value which is Rs. 1,112.93 million as on 31 March 2021. Based on the evaluation of terms of contract the risk and rewards of ownership remains with the non controlling shareholders.

Textual information (30)

Disclosure of other current liabilities notes explanatory [Text Block]

35	Other current liabilities		
	Particulars	As at	As at
	March 31, 2021		
	March 31, 2020		
	Statutory liabilities *	231.88	50.74
	Refund liabilities **	474.52	39.79
	Other payables	0.7	0.72
		707.1	91.25

* Statutory liabilities include Tax Deducted at Source, Profession Tax, Provident Fund, ESIC, Service Tax, Sales Tax / Goods and Services Tax.

** Where a customer has a right to return a product within a given period, the Group recognises a refund liability for the amount of consideration received for which the entity does not expect to be entitled Rs 474.52 million (31 March 2020: Rs 39.79 million). The Group also recognises a right to recover the returned goods measured by reference to the former carrying amount of the goods Rs 440.19 million (31 March 2020: Rs 39.76 million). The costs to recover the products are not expected to be material.

36	Contract liabilities		
	Particulars	As at	As at
	March 31, 2021		
	March 31, 2020		
	Contract liabilities	76.44	4.7
		76.44	4.7

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/03/2019 to 30/03/2019
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (31) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Total contingent liabilities	0	0	0
Total contingent liabilities and commitments	0	0	0
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	0
Deposits matured and claimed but not paid during period	0	0	0
Deposits matured and claimed but not paid	0	0	0
Deposits matured but not claimed	0	0	0
Interest on deposits accrued and due but not paid	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	0
Share application money paid during year	0	0	0
Amount of share application money received back during year	0	0	0
Amount of share application money repaid returned back during year	0	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0	[pure] 0
Share application money received and due for refund	0	0	0
Disclosure of whether all assets and liabilities are registered with company	No	No	
Details regarding cost records and cost audit[Abstract]			
Net worth of company	35,811.75	2,462.42	0
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	0
Unclaimed matured debentures	0	0	0
Unclaimed matured deposits	0	0	0
Interest unclaimed amount	0	0	0
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	0
Investment in government companies	0	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0	0
Gross value of transactions with related parties	50.59	1,670.64	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0	[pure] 0

Textual information (31)

Disclosure of additional balance sheet notes explanatory [Text Block]

55 Contingent liabilities

(i) The Group has evaluated the impact of the recent Supreme Court Judgment in case of "Vivekananda Vidyamandir And Others Vs The Regional Provident Fund Commissioner (II) West Bengal" and the related circular (Circular No C-I/1(33)2019/Vivekananda VidyaMandir/284) dated March 20, 2019 issued by the Employees' Provident Fund Organisation in relation to non-exclusion of certain allowances from the definition of "basic wages" of the relevant employees for the purposes of determining contribution to provident fund under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952. Based on the assessment made by the management, the said judgment does not have any significant impact on these financial statements. The Group will continue to monitor and evaluate its position based on future events and developments.

(ii) Contingent liabilities

Sr. No.	Particulars	As at	As at
31-Mar-21	31-Mar-20		
(i)	Income tax (refer note below)	0.24	-

Note:

The Group has reviewed all its pending litigations and proceedings and has disclosed as contingent liability wherever it is not more than likely, in its financial statements. The above contingent liabilities have not been discounted. The Group does not expect the outcome of these proceedings to have an adverse effect on its financial statements.

56 These financial statements for the year ended 31 March 2021 are the first financial statements, the Group has prepared in accordance with Ind AS. For the period ended 31 March 2020 (which is the first financial statements after incorporation), the Group prepared its financial statements in accordance with accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Indian GAAP) and amended thereafter. Accordingly, the Group has prepared financial statements which comply with Ind AS applicable for periods ending on 31 March 2021 together with the comparative period data as at and for the period ended 31 March 2020 as described in the summary of significant accounting policies.

57 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post employment received Indian Parliament approval and Presidential assent in September 2020. The Code has been published in the Gazette of India and subsequently on November 13, 2020 draft rules were published and invited for stakeholder's suggestions. However, the date on which the code will come into effect has not been notified. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.

58 The spread of COVID-19 has severely impacted businesses around the globe. In many countries, there has been severe disruption to regular business operations due to lock-downs, disruptions in transportation, supply chain, travel bans, quarantines, social distancing and other emergency measures. The Group has made detailed assessment of its liquidity position for the next one year and of the recoverability and carrying values of its assets at the balance sheet date, and has concluded that there are no material adjustments required in the financial statements. Management is of the view that considering the nature of its business operations, existing customer and supplier relationships and its market position, impact on its business operations, if any, arising from COVID19 pandemic is not expected to be significant. The impact of COVID19 pandemic may be different from that estimated as at the date of approval of these consolidated financial statements. The Group will continue to monitor any material changes to future economic conditions

[611800] Notes - Revenue

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

	01/04/2020 to 31/03/2021
Disclosure of revenue [TextBlock]	Textual information (32) [See below]

Textual information (32)

Disclosure of revenue [Text Block]

37	Revenue from operations		
	Particulars	For the year ended	For the period ended
March 31, 2021	March 31, 2020		
	Revenue from contracts with customers		
	Sale of goods	22,816.32	6,332.85
	Sale of services	259.43	56.83
	Other operating revenue		
	Other operating revenue *	276.94	285.74
		23,352.69	6,675.42

* Other operating revenue pertains to rendering services of delivery boys and lease of software and hardware.

Reconciliation of revenue recognised with contract price:

	Particulars	For the year ended	For the period ended
March 31, 2021	March 31, 2020		
	Contract price	23,741.05	6,434.56
	Adjustments for:		
	Refund liabilities	-474.52	-39.79
	Discounts	-187.44	-
	Contract liabilities - customer loyalty programme / deferred revenue	-3.34	-5.09
	Revenue from operations	23,075.75	6,389.68

Disclosures pursuant to Ind AS 115

The entire revenue of the group is restricted to one geographical regions where risks do not vary. Further, the information relating to the entire revenue of the group is reviewed by the Chief Operating Decision Maker in its entirety. The majority of contracts with customer are short term in nature and are with corporate customers. For disaggregation of revenue, refer below:

Revenue from 2 customers is Rs. 5,591.35 million which is more than 10% of the total revenue from operations.

(i) Recognition of revenue over the period of time and at a point in time.

Particulars	For the year ended	For the period ended
March 31, 2021		
March 31, 2020		
Over a period of time	450.94	342.57
At a point in time	22,624.81	6,047.11
	23,075.75	6,389.68

(ii) Movement in contract balances

Particulars	For the year ended	For the period ended
March 31, 2021		
March 31, 2020		
Contract Liabilities		
Opening Balance	5.09	2.37
Less: Revenue recognised in the reporting period that was included in the contract liability balance at the beginning of the period.	-4.7	-2.37
Add: Deferred revenue and advance from customers	76.13	5.09
Closing Balance	76.52	5.09

(iii) Remaining performance obligations: The aggregate amount of transaction price allocated to remaining performance obligations and expected conversion of the same into revenue is as follows:

Expected to be recognised revenue during	For the year ended	For the period ended
March 31, 2021		
March 31, 2020		
Year ended March 2021	-	4.7
Year ended March 2022	76.44	0.39
Year ended March 2023	0.07	-
Year ended March 2024	0.01	-
Total	76.52	5.09

[612400] Notes - Service concession arrangements

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits**Disclosure of net defined benefit liability (assets) [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Net defined benefit liability (assets) [Member]		Present value of defined benefit obligation [Member]	
Net defined benefit liability (assets) [Axis]	[Member]		[Member]	
Defined benefit plans categories [Axis]	1		1	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member	GRATUITY	GRATUITY
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	40.05	24.01	40.05	24.01
Interest expense (income), net defined benefit liability (assets)	0.73	1.03	1.4	1.03
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-34.5	2.82	-34.5	2.82
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-34.5	2.82	-34.5	2.82
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]				
Past service cost, net defined benefit liability (assets)	1.54		1.54	
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	1.54		1.54	
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	8.79			
Total contributions to plan, net defined benefit liability (assets)	8.79			
Payments from plan, net defined benefit liability (assets)	0.63		0.63	
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	65.83		88.98	
Total increase (decrease) in net defined benefit liability (assets)	133.23	22.22	165.84	22.22
Net defined benefit liability (assets) at end of period	155.45	22.22	188.06	22.22

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

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Net defined benefit liability (assets) [Axis]	Plan assets [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	GRATUITY	GRATUITY
Changes in net defined benefit liability (assets) [Abstract]		
Interest expense (income), net defined benefit liability (assets)	0.67	
Contributions to plan, net defined benefit liability (assets) [Abstract]		
Contributions to plan by employer, net defined benefit liability (assets)	-8.79	
Total contributions to plan, net defined benefit liability (assets)	-8.79	
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	23.15	
Total increase (decrease) in net defined benefit liability (assets)	32.61	0
Net defined benefit liability (assets) at end of period	32.61	0

Disclosure of defined benefit plans [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	GRATUITY	GRATUITY
Description of nature of benefits provided by plan	GRATUITY	
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	188.06	22.22
Plan assets, at fair value	32.61	0
Net surplus (deficit) in plan	-155.45	-22.22
Actuarial assumption of discount rates	6.55%	6.55%

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of employee benefits [TextBlock]		
Disclosure of defined benefit plans [TextBlock]	Textual information (33) [See below]	
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (33)

Disclosure of defined benefit plans [Text Block]

49	Employee benefit obligation		
	a. Defined contribution plans		
	The Group contributions towards provident fund managed by the Central Government and towards employees state Insurance contribution scheme in pursuance of ESI Act, 1948 (as amended) which is debited to statement of Profit and Loss. The group has no obligation other than making contribution to the fund.		
	During the year, the Group has recognised the following amounts in the Statement of profit and loss, which are included in contribution to provident and other funds.		
		For the year ended	For the period ended
March 31, 2021	March 31, 2020		
	Contribution to provident and other funds	67.59	18.38

b. Leave obligation

The leave obligation cover Group's liability for compensates absences which are classified as other long term benefits.

The entire amount of the provision of Rs. 236.74 million (31 March 2020: Rs 36.97 million) is presented as current, since the Group, based on past experience, does not have an unconditional right to defer settlement for any of these obligations. However, the Group does not expect all employees to avail the full amount of accrued leave or require payment for such leave within next 12 month. Leave obligation not expected to be settled within next 12 month is Rs 10.07 million (31 March 2020: Rs 32.10 million).

c. Post-employment obligations

Gratuity

The Group provides for gratuity to employees as per Payment of Gratuity Act, 1972. Every employee who has completed five years or more of continuous service gets a gratuity on death or resignation or retirement at 15 days basic salary (last drawn salary) for each completed years of services as per group policy.

Provision for gratuity payable to eligible employees on retirement/ separation is based upon an actuarial valuation as at the year ended March 31, 2021. Major drivers in actuarial assumptions, typically, are years of service and employee compensation. The provision for gratuity is actuarially determined using the 'Projected

Unit Credit Method' as at the year end. Gains/ losses on changes in actuarial assumptions are accounted for in the Other Comprehensive Income.

The following table sets out the status of the gratuity plan as required under Ind AS 19 'Employee benefits'.

A. Movement in present value of defined benefit obligation:

	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	Obligations as at the beginning of the year	22.22	13.13
	Acquired in business combination	88.98	-
	Current service cost	40.05	10.88
	Past service cost	1.54	-
	Interest expense	1.4	1.03
	Benefit payments	-0.63	-
	Remeasurements- Actuarial (gains) / losses	34.5	-2.82
	Obligations as at the end of the year	188.06	22.22

B. Movement in fair value of plan assets

	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	Plan assets at the beginning of the year	-	-
	Acquired in business combination	23.15	-
	Interest income	0.67	-
	Contributions during the year	8.79	-
	Plan assets at the end of the year, at fair value	32.61	-

C. Reconciliation of present value of defined benefit obligation and the fair value of plan assets

	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	Present value of defined benefit obligation at the end of the year	188.06	22.22
	Fair value of plan assets at the end of the year	32.61	-
	Liability recognised in the balance sheet	155.45	22.22
	Current	8.65	1.97
	Non Current	146.8	20.25

D. Expenses recognized in the Statement of profit and loss

	Particulars	For the year ended	For the period ended
March 31, 2021	March 31, 2020		
	Current service cost	40.05	10.88
	Past service cost	1.54	-
	Interest expense	1.4	1.03
	Interest income	-0.67	-
	Total expense recognised in the Statement of profit and loss	42.32	11.91

E. Expense recognised in the Other comprehensive income

	Particulars	For the year ended	For the period ended
March 31, 2021	March 31, 2020		
	Loss from change in financial assumptions	1.04	5.56
	Loss/(gain) from change in demographic assumptions	2.67	-6.36
	Experience losses / (gain)	31.2	-2.02
	Return on plan asset excluding amounts included in interest income	-0.41	-
	Total expenses / (gain) recognized in the other comprehensive income	34.5	-2.82

The actuarial valuation in respect of commitments and expenses relating to unfunded Gratuity are based on the following assumptions which if changed, would affect the commitment's size, funding requirements and expenses:

F. Expense recognised in the Comprehensive income

	Particulars	For the year ended	For the period ended
March 31, 2021	March 31, 2020		
	Expense recognised in the Statement of profit and loss	42.32	11.91
	Expense recognised in the Other comprehensive income	34.5	-2.82
		76.82	9.09

G. Economic Assumptions

	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	Discount rate	4.50% to 6.55%	5.20% - 6.55%

	Expected rate of salary increase	10% to 20%	10% to 20%
	H. Demographic Assumptions		
	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	Retirement Age	58 to 60 years	60 years
	Mortality Table	100% of Indian Assured Lives Mortality 2012-14	100% of Indian Assured Lives Mortality 2012-14
	Attrition / Withdrawal Rates: (per annum)	10% to 45%	10% to 59.50%
	Sensitivity Analysis		
	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	a) Impact of the change in discount rate		
	i) Impact due to increase of 1% (31 March 2020: 1%)	-3.87	-20.58
	ii) Impact due to decrease of 1% (31 March 2020: 1%)	4.47	22.64
	b) Impact of the change in salary increase		
	i) Impact due to increase of 1% (31 March 2020: 1%)	-4.99	22.61
	ii) Impact due to decrease of 1% (31 March 2020: 1%)	3.39	-20.74
	c) Impact of the change in attrition rate		
	i) Impact due to increase of 50% (31 March 2020: 1%)	10.45	-21.11
	ii) Impact due to decrease of 50% (31 March 2020: 1%)	-33.24	22.22
	d) Impact of change in Mortality Rate		
	i) Impact due to increase of 10.00% (31 March 2020: 10%)	-2.65	-20.14
	ii) Impact due to decrease of 10.00% (31 March 2020: 10%)	2.6	20.14
	The above sensitivity analysis 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.		
	Risk Exposure		

Through its defined benefit plans, the group is exposed to a number of risks, the most significant of which are detailed below:

The Gratuity scheme is a Defined Benefit Plan that provides for a lump sum payment made on exit either by way of retirement, death, disability or voluntary withdrawal. The benefits are defined on the basis of final salary and the period of service and paid as lump sum at exit. The Plan design means the risks commonly affecting the liabilities and the financial results are expected to be:

Interest rate risk:

The defined benefit obligation calculated uses a discount rate based on government bonds. If bond yields fall, the defined benefit obligation will tend to increase.

Demographic risk:

The Group has used certain mortality and attrition assumptions in valuation of the liability. The Group is exposed to the risk of actual experience turning out to be worse compared to the assumption.

Salary Risk:

The present value of the defined benefit plan is calculated with the assumption of salary increase rate of plan participants in future. Deviation in the rate of increase of salary in future for plan participants from the rate of increase in salary used to determine the present value of obligation will have a bearing on the plan's liability.

Defined Benefit Liability and Employer Contributions:

The Group has purchased an insurance policy to provide for payment of gratuity to the employees. Every year, the insurance company carries out a funding valuation based on the latest employee data provided by the Group. Any deficit in the assets arising as a result of such valuation is funded by the Group.

Expected contributions to post - employment benefit plans for the year ending 31 March 2022 : Rs.80.20 million (31 March 2021 : Rs.13.84 million)

The weighted average duration of the defined benefit obligation is 3 to 16 years

Maturity profile of defined benefit obligation

Particulars	As at	As at
March 31, 2021		
March 31, 2020		
Less than a year	5.85	1.97
Between 1 to 2 years	3.03	3.8
Between 2 to 5 years	43.94	11.51
More than 5 years	438.78	11.89
Total expected cash flow	491.6	29.17

[612800] Notes - Borrowing costs

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[612200] Notes - Leases**Disclosure of finance lease and operating lease by lessee [Table]**

..(1)

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	0	0	0	0
Minimum lease payments payable under non-cancellable operating lease			987.04	406.75

Disclosure of finance lease and operating lease by lessee [Table]

..(2)

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

Maturity [Axis]	Later than five years [Member]	
	31/03/2021	31/03/2020
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	0	0

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of leases [TextBlock]	Textual information (34) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (34)

Disclosure of leases [Text Block]

48 The Company as a lessee

This note provides information for leases where the Group is a lessee. The Group leases various offices. Rental contracts are typically made for the fixed periods between 1-5 years.

a. The following is the break-up of current and non-current lease liabilities

Particulars	As at	As at
March 31, 2021, March 31, 2020		
Current	191.36	75.19
Non-Current	795.68	331.56
Total	987.04	406.75

b. The amounts recognised in the statement of profit or loss are as follows:

Particulars	For the year ended	For the period ended
31-Mar-21 31-Mar-20		
Interest on lease liabilities	85.62	42.97
Depreciation of Right-of-use assets	140.41	81.49
Expense relating to short-term leases	43.1	27.26
(Gain) / loss on lease termination	-19.43	-0.43
Total amount recognised in profit or loss	249.7	151.29
c. Total cash outflow (including short term and low value assets)	267.87	99.77

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

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

Miscellaneous other operating revenues [Axis]	1	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	276.94	285.74
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	(A) Other operating revenue *	(B) Other operating revenue *
Miscellaneous other operating revenues	276.94	285.74

(A) * Other operating revenue pertains to rendering services of delivery boys and lease of software and hardware.

(B) * Other operating revenue pertains to rendering services of delivery boys and lease of software and hardware.

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	22,816.32	6,332.85
Revenue from sale of services	259.43	56.83
Other operating revenues	276.94	285.74
Other operating revenues	276.94	285.74
Total revenue from operations other than finance company	23,352.69	6,675.42
Total revenue from operations	23,352.69	6,675.42
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	276.94	285.74
Total other operating revenues	276.94	285.74
Total other operating revenues	276.94	285.74
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	276.94	285.74
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]		
Textual information (35) [See below]		
Interest income [Abstract]		
Interest income on non-current investments [Abstract]		
Interest on fixed deposits, non-current investments	54.78	41.21
Interest on non-current intercorporate deposits	48.44	52.38
Interest on other non-current investments	59.19	21.24
Total interest income on non-current investments	162.41	114.83
Total interest income	162.41	114.83
Dividend income [Abstract]		
Total dividend income	0	0
Rental income on investment property [Abstract]		
Rental income on investment property, non-current	12	0
Total rental income on investment property	12	0
Other non-operating income [Abstract]		
Interest on income tax refund	1.75	0
Liabilities written off	26.69	0
Miscellaneous other non-operating income	51.08	584.23
Total other non-operating income	79.52	584.23
Total other income	253.93	699.06
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]		
Textual information (36) [See below]		
Interest expense [Abstract]		
Interest expense current loans [Abstract]		
Interest expense current loans, banks	216.22	0
Interest expense current loans, others	94.02	0
Total interest expense current loans	310.24	0
Interest lease financing	85.62	42.97
Other interest charges	(A) 38.45	(B) 75.89
Total interest expense	434.31	118.86
Total finance costs	434.31	118.86
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]		
Textual information (37) [See below]		
Salaries and wages	1,863	1,045.42
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	67.59	18.38
Total contribution to provident and other funds	67.59	18.38
Employee share based payment [Abstract]		
Employee share based payment- Cash settled	568.08	239.2
Total employee share based payment	568.08	239.2
Gratuity	42.32	11.91
Staff welfare expense	46.96	34.73

Other employee related expenses	114.99	22.26
Total employee benefit expense	2,702.94	1,371.9
Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]	Textual information (38) [See below]	
Depreciation expense	132.6	98.06
Amortisation expense	(C) 196.41	(D) 89.65
Total depreciation, depletion and amortisation expense	329.01	187.71
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (39) [See below]	
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	8.86	1.45
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Telephone postage	(E) 67.65	(F) 13.34
Printing stationery	21.97	0
Information technology expenses	265.9	164.02
Travelling conveyance	69.14	38.71
Legal professional charges	865.94	294.39
Safety security expenses	24.39	0.16
Directors sitting fees	0	0
Bank charges	14.41	4.75
Advertising promotional expenses	1,347.26	1,379.81
Commission paid other selling agents	97.29	0
Transportation distribution expenses	342.14	284.86
Secondary packing expenses	28.12	0
Cost repairs maintenance other assets	78.48	13.08
Cost lease rentals	43.1	27.26
Net provisions charged [Abstract]		
Other provisions created	93.22	0
Total net provisions charged	93.22	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	1.32	6.61
Payments to auditor [Abstract]		
Total payments to auditor	0	0
CSR expenditure	2.52	0
Miscellaneous expenses	(G) 1,447.09	(H) 528.27
Total other expenses	4,818.8	2,756.71
Current tax [Abstract]		
Current tax pertaining to previous years	0	-0.1
Current tax pertaining to current year	46.68	0
MAT credit recognised during year	0	0
Total current tax	46.68	-0.1

Footnotes

(A) Interest on delayed payment of direct tax and statutory dues : 1.56 Interest and finance charges on financial liabilities not at FVTPL : 36.89

(B) Interest on delayed payment of direct tax and statutory dues : 2.43 Interest and finance charges on financial liabilities not at FVTPL : 73.46

(C) Depreciation of right of use asset (refer note no 4) : 140.41 Amortization of intangible assets (refer note no 6) : 56

(D) Depreciation of right of use asset (refer note no 4) : 81.49 Amortization of intangible assets (refer note no 6) : 8.16

(E) Postage and Courier : 4.96 Telephone and Communication Charges : 62.69

(F) Postage and Courier : 0 Telephone and Communication Charges : 13.34

(G) Concierge Fees : 33.35 Loss on fair value changes to financial instruments : 660.94 Expected credit loss provision on financial assets : 54.22 Rates and taxes : 68.84 Subcontracting charges : 33.94 Office and administration expenses : 16.1 Bad debts written off : 16.26 Manpower charges : 228.63 Water, Electricity and Fuel Expenses : 58.78 Miscellaneous expenses : 276.03

(H) Concierge Fees : 0 Loss on fair value changes to financial instruments : 25.78 Expected credit loss provision on financial assets : 23.96 Rates and taxes : 12.83 Subcontracting charges : 0 Office and administration expenses : 0 Bad debts written off : 0 Manpower charges : 0 Water, Electricity and Fuel Expenses : 34.26 Miscellaneous expenses : 431.44

Textual information (35)

Disclosure of notes on other income explanatory [Text Block]

38	Other income		
	Particulars	For the year ended	For the period ended
March 31, 2021	March 31, 2020		
	Interest income from financial assets measured at amortised cost		
	On fixed deposits	54.78	41.21
	On loan to entity having significant influence	48.44	52.38
	On others	59.19	21.24
	Interest on income tax refund	1.75	-
	Unwinding of interest on security deposits	14.66	5.32
	Gain on fair valuation of financial instruments measured at fair value through profit and loss	0.29	573.02
	Rental income	12	-
	Gain on termination of lease	19.43	0.43
	Miscellaneous income	16.7	5.46
	Liabilities no longer required written back	26.69	-
		253.93	699.06

Textual information (36)

Disclosure of notes on finance cost explanatory [Text Block]

42	Finance costs		
	Particulars	For the year ended	For the period ended
March 31, 2021	March 31, 2020		
	Interest and finance charges on financial liabilities not at FVTPL	36.89	73.46
	Interest on delayed payment of direct tax and statutory dues	1.56	2.43
	Interest and finance charges on lease liability	85.62	42.97
	Interest on loan from banks	216.22	-
	Interest on loans from others	94.02	-
		434.31	118.86

Textual information (37)

Disclosure of notes on employee benefit expense explanatory [Text Block]

41	Employee benefits expense		
	Particulars	For the year ended	For the period ended
March 31, 2021	March 31, 2020		
	Salaries, wages and allowances	1,863.00	1,045.42
	Contribution to provident and other funds	67.59	18.38
	Gratuity expense (refer note 49)	42.32	11.91
	Compensated absences	114.99	22.26
	Employee share based payment expense (Refer note 53)	568.08	239.2
	Staff welfare expenses	46.96	34.73
		2,702.94	1,371.90

Textual information (38)

Disclosure of notes on depreciation, depletion and amortisation expense explanatory [Text Block]

43	Depreciation and amortisation expense		
	Particulars	For the year ended	For the period ended
March 31, 2021	March 31, 2020		
	Depreciation of property, plant and equipment (refer note no 3)	132.6	98.06
	Depreciation of right of use asset (refer note no 4)	140.41	81.49
	Amortization of intangible assets (refer note no 6)	56	8.16
		329.01	187.71

Textual information (39)

Disclosure of notes on other expenses explanatory [Text Block]

44	Other expenses		
	Particulars	For the year ended	For the period ended
March 31, 2021	March 31, 2020		
	Bank and other Payment Gateway Charges	14.41	4.75
	Office and administration expenses	16.1	-
	Bad debts written off	16.26	-
	Manpower charges	228.63	-
	Commission & Brokerage	97.29	-
	Concierge Fees	33.35	-
	Loss on fair value changes to financial instruments	660.94	25.78
	Expected credit loss provision on financial assets	54.22	23.96
	Contractual payment for delivery associates	342.14	284.86
	Subcontracting charges	33.94	-
	Consumption of packing materials and consumables	28.12	-
	Information Technology expenses	265.9	164.02
	Insurance Expenses	8.86	1.45
	Lease Expenses	43.1	27.26
	Legal and Professional Fees	865.94	294.39
	Net loss on disposal of property, plant and equipment	1.32	6.61
	Postage and Courier	4.96	-
	Printing and Stationery	21.97	-
	Rates and taxes	68.84	12.83
	Repairs and Maintenance	78.48	13.08
	Sales promotion and marketing expense	1,347.26	1,379.81
	Provision for doubtful advances and statutory dues	93.22	-
	Security services	24.39	0.16
	Telephone and Communication Charges	62.69	13.34
	Travelling Expenses	69.14	38.71
	Water, Electricity and Fuel Expenses	58.78	34.26

Corporate social responsibility	2.52	-
Miscellaneous expenses	276.03	431.44
	4,818.80	2,756.71

* Lease payments not recognised as a ROU Liability

Particulars		For the year ended	For the period ended
March 31, 2021	March 31, 2020		
	Short Term Lease	43.1	27.26
		43.1	27.26

[613200] Notes - Cash flow statement

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/03/2019 to 30/03/2019
Disclosure of cash flow statement [TextBlock]	Textual information (40) [See below]		
Cash and cash equivalents cash flow statement	1,993.67	-60.13	0
Other differences to cash and cash equivalents in statement of cash flows	-301.78	-301.78	0
Cash and cash equivalents	2,295.45	241.65	0
Income taxes paid (refund), classified as operating activities	116.81	33	
Income taxes paid (refund), classified as investing activities	0	0	
Income taxes paid (refund), classified as financing activities	0	0	
Total income taxes paid (refund)	116.81	33	0

Textual information (40)

Disclosure of cash flow statement [Text Block]

Particulars	For the year ended	For the period ended
March 31, 2021	March 31, 2020	
A.Cash flow from operating activities		
Loss before tax	-6,202.66	-3,469.56
Adjustments for :		
Depreciation and Amortisation Expenses	329.01	187.72
Finance Costs	434.31	118.97
Net (gain)/ Loss on sale of property, plant and equipment	1.32	6.61
Long term and short term employee benefit obligations	157.31	33.6
Bad debts written off	16.26	21.8
(Gain)/loss on fair valuation of financial instruments measured at fair value through profit and loss (net)	660.65	-546.94
Gain on termination of lease	-19.43	-
Liabilities no longer required written back	-26.69	-
Share based payment expense	568.08	239.29
Unwinding of interest on security deposits	-14.66	-5.32
Provision for doubtful advances and statutory dues	93.22	-
Expected credit loss provision on financial assets	54.22	23.96
Interest income	-162.41	-114.84
Operating profit / (loss) before working capital changes	-4,111.47	-3,504.70
Changes in working capital:		
(Increase)/decrease in other current and non-current financial assets	139.91	6.64
(Increase)/decrease in other current and non-current assets	-703.99	-575.78
(Increase)/decrease in trade receivables	-978.55	-253.18
(Increase)/decrease in inventories	-1,124.38	-522.62
(Increase)/decrease in loans	138.22	-22.14
Increase/(decrease) in other current and non-current financial liabilities	-459.21	29.9
Increase/(decrease) in other current and non-current liabilities	-1,793.79	55.3
Increase/(decrease) in trade payables	741.45	369.88
Increase/(decrease) in provisions	-12.18	-5.06

Increase/(decrease) in contract liabilities	71.74	1.88
Cash generated from operations	-8,092.26	-4,419.89
Direct taxes paid (net)	-116.81	-33
Net cash flow used in operating activities (A)	-8,209.07	-4,452.89
B.Cash flow from investing activities		
Purchase of property, plant and equipment and intangible assets	-308.82	-155.87
Proceeds from sale of property, plant and equipment and intangible assets	11.74	2.4
Investment made in equity instruments	-26.86	-36.21
Investment in mutual funds	-0.39	-
Loans and advances given to related parties	-	-1,519.20
Repayment of loans by related parties	-	6.47
Amounts (invested in)/liquidation of fixed deposits	-316.36	-307.8
Interest received	156.82	114.84
Cash acquired on business combination	520.53	-8.3
Net cash flow used in investing activities (B)	36.65	-1,903.67
C.Cash flow from financing activities		
Proceeds from issue of equity instruments	7,076.25	4,487.40
Payment of share issue costs	-21.91	-13.85
Proceed from issue of compulsory convertible debentures	3,992.51	-
Employee share options bought-back during the year	-222.37	-
Share application money received	-	0.1
Proceeds / (repayments) from short term borrowings	-108.4	2,006.64
Repayment of long term borrowings	-1,047.61	-
Proceeds from long term borrowings	1,139.01	-
Finance costs paid	-427.06	-103.92
Transactions with non controlling interest	-	-5
Principal element of lease payments	-154.21	-74.93
Net cash flow from financing activities (C)	10,226.21	6,296.43
Net cash flows during the year (A+B+C)	2,053.80	-60.13
Cash and cash equivalents (opening balance)	241.65	301.78
Cash and cash equivalents (closing balance)	2,295.45	241.65
Cash and cash equivalents at the end of the year (Refer Note 17)		

Comprises :

Cash on hand	18.05	2.19
Cheque in hand	83.04	7.01
Balance with banks		
In current accounts	694.36	80.54
In deposit accounts	1,500.00	151.91
	2,295.45	241.65
		0

Details of non-cash investing activity

The following are the non cash investing activities:

Right to use assets	684.27	-
Shares issued for business combination	3,311.10	-

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

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]	Textual information (41) [See below]	
Other Comprehensive income, attributable to owners of parent	-34.27	2.09
Other Comprehensive income, attributable to non-controlling interests	-0.64	-0.02
Changes in inventories of stock-in-trade	(A) -1,143.95	(B) -582.38
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,143.95	-582.38
Domestic sale traded goods	22,816.32	6,332.85
Total domestic turnover goods, gross	22,816.32	6,332.85
Total revenue from sale of products	22,816.32	6,332.85
Domestic revenue services	259.43	56.83
Total revenue from sale of services	259.43	56.83
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

Footnotes

(A) Traded goods : 1159.49 Right to recover returned goods : 39.76 Right to recover returned goods : 342.39 Traded goods : 1811.25 Traded goods-Closing Stock : -4045.76 Right to recover returned goods-Closing Stock : -440.19 Less: Inventory converted into Property, plant and equipment-Closing Stock : -10.89

(B) Traded goods : 636.87 Right to recover returned goods : 0 Right to recover returned goods : 0 Traded goods : 0 Traded goods-Closing Stock : -1159.49 Right to recover returned goods-Closing Stock : -39.76 Less: Inventory converted into Property, plant and equipment-Closing Stock : -20

Textual information (41)

Additional information on profit and loss account explanatory [Text Block]

API HOLDINGS PRIVATE LIMITED

Consolidated Statement of Profit and Loss

(All amounts in Rupees million, unless otherwise stated)

Particulars	Note No	For the year ended	For the period ended
March 31, 2021		March 31, 2020	March 31, 2020
Revenue from operations	37	23,352.69	6,675.42
Other income	38	253.93	699.06
Total income		23,606.62	7,374.48
Expenses			
Purchase of stock-in-trade	39	22,668.17	6,991.24
Changes in inventories of stock-in-trade	40	-1,143.95	-582.38
Employee benefits expense	41	2,702.94	1,371.90
Finance costs	42	434.31	118.86
Depreciation and amortisation expense	43	329.01	187.71
Other expenses	44	4,818.80	2,756.71
Total expenses		29,809.28	10,844.04
Profit / (loss) before tax		-6,202.66	-3,469.56
Tax expense			
Current tax	45	46.68	-0.1
Deferred tax charge / (credit)	45	164.02	-116.67
Total tax expenses / (credit)		210.7	-116.77
Profit / (loss) after tax for the year / period		-6,413.36	-3,352.79
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Remeasurement gains / (losses) on defined benefit plans		-34.5	2.82
Income-tax relating to above items		-0.41	-0.65
Other comprehensive income/ (loss) for the year / period		-34.91	2.07
Total comprehensive income / (loss) for the year / period		-6,448.27	-3,350.72

Loss for the year / period attributable to:

- Owners of the group	-6,361.89	-3,352.23
- Non controlling interest	-51.47	-0.56
	-6,413.36	-3,352.79

Other comprehensive income for the year / period attributable to:

- Owners of the group	-34.27	2.09
- Non controlling interest	-0.64	-0.02
	-34.91	2.07

Total comprehensive income for the year / period attributable to:

- Owners of the group	-6,396.16	-3,350.13
- Non controlling interest	-52.12	-0.59
	-6,448.27	-3,350.72

Earnings per share (face value of Rs. 10 each) attributable to owners of the group

Basic	46	-206.77	-129.15
Diluted		-206.77	-129.15

[611200] Notes - Fair value measurement**Disclosure of fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of assets [Axis]	Classes of assets [Member]		Classes of assets [Member]	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	9.14	17.71	9.14	17.71
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-8.57	17.71	-8.57	17.71
Gains (losses) recognised in other comprehensive income, fair value measurement, assets		0		0
Total increase (decrease) in fair value measurement, assets	-8.57	17.71	-8.57	17.71
Assets at end of period	9.14	17.71	9.14	17.71
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]		Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	9.14	17.71	9.14	17.71
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-8.57	17.71	-8.57	17.71
Gains (losses) recognised in other comprehensive income, fair value measurement, assets		0		0
Total increase (decrease) in fair value measurement, assets	-8.57	17.71	-8.57	17.71
Assets at end of period	9.14	17.71	9.14	17.71
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 1 [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]		Level 3 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	8.06	7.38	1.08	10.33
Nature of other assets	Investment in mutual funds	Investment in mutual funds	Other Non-Current Investment	Other Non-Current Investment
Description of valuation techniques used in fair value measurement, assets	Textual information (42) [See below]	Textual information (43) [See below]	If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.	If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	0.68	7.38	-9.25	10.33
Gains (losses) recognised in other comprehensive income, fair value measurement, assets		0		0
Total increase (decrease) in fair value measurement, assets	0.68	7.38	-9.25	10.33
Assets at end of period	8.06	7.38	1.08	10.33
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	NA	NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	NA	NA	NA
Nature of other assets	Investment in mutual funds	Investment in mutual funds	Other Non-Current Investment	Other Non-Current Investment

Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]			
Classes of liabilities [Axis]	1		2	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	1		2	
Classes of liabilities [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
	Classes of assets [Member]		Classes of assets [Member]	
Classes of assets [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Other assets [Member]		Other assets 1 [Member]	
Classes of assets [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of fair value measurement of liabilities [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]			
Classes of liabilities [Axis]	1		2	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Liabilities	-153.86	-1,523.28	-1,112.93	0
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	0		1,112.93	
Losses (gains) recognised in other comprehensive income, fair value measurement, liabilities	-1,369.42	1,523.28	0	
Total increase (decrease) in fair value measurement, liabilities	1,369.42	-1,523.28	-1,112.93	0
Liabilities at end of period	-153.86	-1,523.28	-1,112.93	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of fair value measurement of liabilities [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	1			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 3 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member	BORROWING	BORROWING
Liabilities	-153.86	-1,523.28	-153.86	-1,523.28
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member	Refer to child member	Textual information (44) [See below]	Textual information (45) [See below]
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	0		0	
Losses (gains) recognised in other comprehensive income, fair value measurement, liabilities	-1,369.42	1,523.28	-1,369.42	1,523.28
Total increase (decrease) in fair value measurement, liabilities	1,369.42	-1,523.28	1,369.42	-1,523.28
Liabilities at end of period	-153.86	-1,523.28	-153.86	-1,523.28
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member	NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member	NA	NA
Nature of liabilities	Refer to child member	Refer to child member	BORROWING	BORROWING

Disclosure of fair value measurement of liabilities [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	2			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 3 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member	PUT LIABILITY	P U T LIABILITY
Liabilities	-1,112.93	0	-1,112.93	0
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member	Refer to child member	Textual information (46) [See below]	NA
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	1,112.93		1,112.93	
Losses (gains) recognised in other comprehensive income, fair value measurement, liabilities	0		0	
Total increase (decrease) in fair value measurement, liabilities	-1,112.93	0	-1,112.93	0
Liabilities at end of period	-1,112.93	0	-1,112.93	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member	NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member	NA	NA
Nature of liabilities	Refer to child member	Refer to child member	PUT LIABILITY	P U T LIABILITY

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

Textual information (42)

Description of valuation techniques used in fair value measurement, assets

This includes the fair value of financial instruments traded in active markets which is based on quoted market prices at the end of the reporting period. The mutual funds are valued using the closing NAV.

Textual information (43)

Description of valuation techniques used in fair value measurement, assets

This includes the fair value of financial instruments traded in active markets which is based on quoted market prices at the end of the reporting period. The mutual funds are valued using the closing NAV.

Textual information (44)

Description of valuation techniques used in fair value measurement, liabilities

The finance department of the group includes a team that performs the valuations of financial assets and liabilities required for financial reporting purposes, including level 3 fair values. This team reports directly to the Chief Financial Officer (CFO). The team takes assistance of external valuation experts, wherever required. Discount rates are determined using market interest rate at which the company has availed loans from unrelated parties adjusted for changes in the MCLR during the corresponding period.

Textual information (45)

Description of valuation techniques used in fair value measurement, liabilities

The finance department of the group includes a team that performs the valuations of financial assets and liabilities required for financial reporting purposes, including level 3 fair values. This team reports directly to the Chief Financial Officer (CFO). The team takes assistance of external valuation experts, wherever required. Discount rates are determined using market interest rate at which the company has availed loans from unrelated parties adjusted for changes in the MCLR during the corresponding period.

Textual information (46)

Description of valuation techniques used in fair value measurement, liabilities

The finance department of the group includes a team that performs the valuations of financial assets and liabilities required for financial reporting purposes, including level 3 fair values. This team reports directly to the Chief Financial Officer (CFO). The team takes assistance of external valuation experts, wherever required. Discount rates are determined using market interest rate at which the company has availed loans from unrelated parties adjusted for changes in the MCLR during the corresponding period.

[613300] Notes - Operating segments

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
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]

51

Segment information

Operating segments are those components of the business whose operating results are regularly reviewed by the Chief Operating Decision Maker ("CODM") of the Group to make decisions for performance assessment and resource allocation. The Group is engaged in the business of distribution of pharmaceutical products and technology platform for licensing of software and hardware to enable distribution of pharmaceutical goods. The CODM reviews these activities under the context of Ind AS 108 - Operating Segment as one single segment to evaluate the overall performance of Group's operating segment. The Board of Directors of the Group are identified as the CODM.

Accordingly, the segment revenue, segment results, total carrying amount of segment assets and segment liability, total cost incurred to acquire segment assets and total amount of charge for depreciation during the period, is as reflected in the Financial Statements.

[610700] Notes - Business combinations**Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

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

Business combinations [Axis]	1		2	
	Gross carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Sminq Solutions Limited	India Private	Sminq Solutions Limited	India Private
			Arzt and Health Private Limited	Arzt and Health Private Limited
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Additional recognition, goodwill		1.14		0.81
Increase (decrease) through transfers and other changes	0			
Total increase (decrease) in goodwill	0	1.14	0	0.81
Goodwill at end of period	1.14	1.14	0.81	0.81

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

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

Business combinations [Axis]	3	4	5	6
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Gross carrying amount [Member]	Gross carrying amount [Member]	Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Instinct Innovations Private Limited	Venkatesh Medico Private Limited	Ascent Health and Wellness Solutions Private Limited	Medlife International Private Limited
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Increase (decrease) through transfers and other changes	47.01	35	14,734.01	17,098.8
Total increase (decrease) in goodwill	47.01	35	14,734.01	17,098.8
Goodwill at end of period	47.01	35	14,734.01	17,098.8

Disclosure of detailed information about business combination [Table]

..(1)

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

Business combinations [Axis]	1		2	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of detailed information about business combination [Abstract]				
Disclosure of detailed information about business combination [Line items]				
Name of acquiree	Sminq India Solutions Private Limited	Sminq India Solutions Private Limited	Arzt and Health Private Limited	Arzt and Health Private Limited
Date of acquisition	26/08/2019	26/08/2019	24/01/2020	24/01/2020
Percentage of voting equity interests acquired	100.00%	100.00%	100.00%	100.00%
Acquisition-date fair value of total consideration transferred [Abstract]				
Other tangible or intangible assets transferred	0	8.3	0	0
Total consideration transferred, acquisition-date fair value	0	8.3	0	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]				
Property, plant and equipment recognised as of acquisition date				-0.76
Identifiable intangible assets recognised as of acquisition date		7.16		
Technology-based intangible assets recognised as of acquisition date		7		
Contingent liabilities recognised as of acquisition date	0		0	
Net identifiable assets acquired (liabilities assumed)	0	7.16	0	-0.76
Name of acquiree	Sminq India Solutions Private Limited	Sminq India Solutions Private Limited	Arzt and Health Private Limited	Arzt and Health Private Limited

Disclosure of detailed information about business combination [Table]

..(2)

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

Business combinations [Axis]	3	4	5	6
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of detailed information about business combination [Abstract]				
Disclosure of detailed information about business combination [Line items]				
Name of acquiree	Instinct Innovations Private Limited	Venkatesh Medico Private Limited	Ascent Health and Wellness Solutions Private Limited	Medlife International Private Limited
Date of acquisition	08/05/2020	27/08/2020	27/08/2020	22/01/2021
Percentage of voting equity interests acquired	100.00%	51.00%	100.00%	100.00%
Acquisition-date fair value of total consideration transferred [Abstract]				
Other tangible or intangible assets transferred	48.3	35	15,792.7	11,751.92
Total consideration transferred, acquisition-date fair value	48.3	35	15,792.7	11,751.92
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]				
Financial assets recognised as of acquisition date			3,704.4	1,646.65
Inventory recognised as of acquisition date			1,358.34	413.95
Property, plant and equipment recognised as of acquisition date			178.84	90.34
Identifiable intangible assets recognised as of acquisition date			323.29	1,049.49
Financial liabilities recognised as of acquisition date	1.29		4,130.05	7,453.37
Contingent liabilities recognised as of acquisition date		0		
Net identifiable assets acquired (liabilities assumed)	-1.29	0	1,434.82	-4,252.94
Name of acquiree	Instinct Innovations Private Limited	Venkatesh Medico Private Limited	Ascent Health and Wellness Solutions Private Limited	Medlife International Private Limited

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of business combinations [TextBlock]	Textual information (48) [See below]	
Whether there is any business combination	Yes	No
Disclosure of detailed information about business combinations [TextBlock]		
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	Yes	No
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [TextBlock]		
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

Textual information (48)

Disclosure of business combinations [Text Block]

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Summary of business combination

- (i) On 27th August 2020 (the “Effective Date”), the Scheme of Amalgamation of Thea Technologies Private Limited, Swifto Services Private Limited, 91Streets Media Technologies Private Limited, Ascent Health and Wellness Solutions Private Limited, Aahaan Commercials Private Limited and Lokprakash Vidhya Private Limited with API Holdings Private Limited and their respective shareholders the (“Scheme”) became effective pursuant to filing of the order of National Company Law Tribunal, Bench (NCLT), Mumbai sanctioning the Scheme with the Registrar of Companies, Mumbai. Pursuant to the Scheme becoming effective, the erstwhile Thea Technologies Private Limited, Swifto Services Private Limited, 91Streets Media Technologies Private Limited (“91Streets”), Ascent Health and Wellness Solutions Private Limited (“Ascent”), Aahaan Commercials Private Limited and Lokprakash Vidhya Private Limited stand dissolved without winding up and the entire business, assets, liabilities, undertaking, etc. of these companies stand transferred to and vest in API Holdings Private Limited (“the Company”). As a result of the Scheme, the erstwhile shareholders (equity and Compulsory Convertible Preference Shares alongwith all the convertible securities) of 91Streets were issued 56 shares in the Company for every 1 share held in 91Streets whereas the erstwhile shareholders of Ascent were issued 65 shares in the Company for every 1 equity share held in Ascent and 176,085 shares in the Company for every 3,278 CCPS held in Ascent.

The Scheme was accounted for as a business combination using the acquisition method of accounting under the provisions of Ind AS 103, Business Combinations with the Effective Date being the acquisition date. 91Streets has been determined to be the acquirer for accounting purposes based on an analysis of the criteria outlined in Ind AS 103 and the facts and circumstances specific to the Scheme, including the fact that on the Effective Date of the Scheme: (1) erstwhile 91Streets’ shareholders owned the majority of the voting rights in the Company; (2) erstwhile 91Streets’ shareholders have majority of the members on the board of directors of the Company; and (3) 91Streets’ size mainly on account of net asset, operating cash flows, equity valuation of the Group is more as compared to Ascent. Ascent has been determined to be the acquiree. Under Ind AS 103, 91Streets as the accounting acquirer, recorded the assets acquired and liabilities assumed of Ascent at their fair values as of the acquisition date. As a result, upon consummation of the Scheme, the historical financial statements of 91Streets became the historical financial statements of the Company. The Company has been identified as the entity giving effect to the above scheme of amalgamation. The combination of 91Streets and the Company has been accounted for as a capital restructuring - reorganisation whereby the statement of profit and loss, including comparatives, reflect the pre-combination results of 91Streets and the Company. Similarly, the total equity, including comparatives, is the aggregate of equity of 91Streets and the Company. The share capital as appearing in the financial statements is that of the Company (surviving entity).

The above Scheme has been approved by the NCLT vide its order dated 8 June 2020. However, the Company has received the certified true copy of the Order on July 02, 2020 and the same has been filed with the Registrar of Companies on 27 August 2020 which is the “Effective Date” as well as “Appointed Date” as per the Scheme.

The fair value of the purchase consideration on the date of acquisition is based on the number of equity shares of 91Streets that would have been issuable to give the shareholders of Ascent the same percentage equity interest in the combined entity that results from the amalgamation (i.e. the Company).

Purchase Consideration:

The total fair value of the purchase consideration is determined as follows.

Particulars

Amount

(Rs in million)

Fair value of the consideration transferred based on equity shares of 91Streets that

would have been issuable	14,139.70
Adjustment for pre-existing relationships*	1,384.30
Portion of market based measure of Ascent's share-based payments scheme attributable to pre-combination service	268.7
Total fair value of the consideration transferred for purpose of computing goodwill	15,792.70

* 91Streets had given certain loans to Ascent and outstanding as at the acquisition date with a carrying amount of Rs 1537.96 million measured at amortised cost, and 91Streets had other payable towards Ascent of Rs. 3.7 million. Further, the Company had taken certain loans from Ascent and outstanding as at the acquisition date with a carrying amount of Rs 149.96 million measured at amortised cost. Pursuant to the amalgamation, these inter-company balances are cancelled. Thus, the business combination is treated as effectively settling these pre-existing relationships with the settlement amounts being the respective carrying amounts since the fair value approximates the carrying value.

The above consideration is allocated to the assets acquired and liabilities assumed at the date of acquisition as tabulated below:

(Rs in million)	Particulars (Rs in million)	Amount	Amount	Amount
		pertaining to Ascent Group	pertaining to Ayro	
		(Rs in million)		
	Fair value of assets acquired:			
	Property, plant and equipment			178.84
	Right-of-use asset			291.64
	Other intangible assets			31.65
	Investments			1
	Non current financial assets			
	Non current tax assets (net)			27.77
	Deferred tax assets			6.1
	Other non-current assets			17.49
	Inventories			1,358.34
	Trade receivables			1,955.58
	Cash and cash equivalents			545.44
	Other bank balances			229.84
	Loans			15.5
	Other financial assets			126.3
	Other current assets			779.38
	Total assets acquired (a)			5,564.86
	Liabilities assumed:			
	Borrowings			2,379.04

Aryan CCD's held by Promoters	133.19
Lease liabilities	311.71
Deferred tax liabilities	52.11
Trade payables	545.86
Other current financial liabilities	265.46
Other current liabilities	408.86
Provisions	9.75
Current tax liabilities (net)	24.07
Total liabilities assumed (b)	4,130.04
Net identifiable assets acquired (a-b)	1,434.82

The acquired business contributed revenues and profits to the Group for the period 31 March 2021 as follows:

Ascent Group:
Revenue of Rs.
14730.53 million
and loss of Rs.
81.80 million.

If the acquisitions had occurred on 1 April 2020, consolidated pro-forma revenue and loss for the year ended 31 March 2021 would have been increased by Rs. 7522.22 million and Rs. 359.08 million respectively. These amounts have been calculated using the subsidiary's results.

Computation of goodwill on acquisition of Ascent Group

The excess of the consideration transferred over the fair value of the net assets acquired is allocated to goodwill as computed below. Goodwill is primarily attributed to supplier relationships, huge customer database, workforce acquired and other intangibles as a part of the business combination which do not meet the separability criterion.

Particulars	Amount	Amount
(Rs in million)	(Rs in million)	
Total fair value of the consideration transferred for purpose of computing goodwill	7,042.72	15,792.70
Add: Non-controlling interest in certain subsidiaries of Ascent Group *	112.35	376.12
Less: Net identifiable assets acquired	-	1,434.82
Goodwill on acquisition	7,155.07	14,734.01

* With regards to non-controlling interest in certain subsidiaries of Ascent Group, the Group has a choice to recognise these non-controlling interests either at fair value or at the non-controlling interest's proportionate share of the acquired entity's net identifiable assets. The Group has elected to recognise the non-controlling interests at the non-controlling interest's proportionate share of the acquired entity's net identifiable assets.

(ii) Acquisition of Instinct Innovations Private Limited

Pursuant to the Share Purchase Agreement dated 05 November 2019 between Aycon Graph Connect Private Limited ("Acquirer") and Instinct Innovations Private Limited ("Acquiree"), Acquirer has acquired controlling stake in acquiree w.e.f. 08 May 2020 for total purchase consideration of 74.08 million. Further, as at 31 March 2020, the Group was holding 17.50% voting rights in the Acquiree and the remaining stake has been acquired w.e.f. 08 May 2020. The Group has acquired controlling stake in Acquiree for the purpose of overall growth perspective.

The above consideration is allocated to the assets acquired and liabilities assumed at the date of acquisition as tabulated below:

(Rs in million)	Particulars (Rs in million)	Amount	Amount
		pertaining to Ascent Group	pertaining to Ayro
		(Rs in million)	
	Property, plant & equipment		0.46
	Loans		0.11
	Deferred tax assets		0.01
	Trade receivables		0.3
	Cash and cash equivalents		2.67
	Other current assets		0.4
	Total assets acquired (a)		3.94
	Trade payable		0.89
	Other current liabilities		0.22
	Provisions		1.54
	Total liabilities assumed (b)		2.65
	Net identifiable assets acquired (a-b)		1.29

Computation of goodwill on acquisition of Instinct Innovations Private Limited

The excess of the consideration transferred over the fair value of the net assets acquired is allocated to goodwill as computed below. Goodwill is primarily attributed to supplier relationships, workforce acquired, technology platform and other intangibles as a part of the business combination which do not meet the separability criterion.

(Rs in million)	Particulars	Amount
	Purchase consideration	74.08

Less: Fair value loss on remeasurement of equity stake in Acquiree as at acquisition date	-25.78
Fair value of Net assets acquired	-1.29
Goodwill on acquisition	47.01

The acquired business contributed revenues and profits to the Group for the period 31 March 2021 as follows:

Instinct Innovations Private Limited: Revenue of Rs. 1.13 million and loss of Rs. 47.16 million.

If the acquisitions had occurred on 1 April 2020, consolidated pro-forma revenue and loss for the year ended 31 March 2021 will have no material impact as the amounts are immaterial between 01 April 2020 and 08 May 2020.

(iii) Acquisition of Medlife International Private Limited including subsidiaries ("Medlife Group"):-

Pursuant to Securities Purchase Agreement (SPA) dated 15 December 2020 between the Company and shareholders of Medlife International Private Limited (Medlife), the Company has acquired 100% voting rights of Medlife from its erstwhile shareholders for total consideration of Rs 10,828 million and the Company has issued 1,933,155 compulsorily convertible preference shares of the company of Rs 10 each fully paid for 2,440,057 equity shares of Medlife of Rs 10 each fully paid up. The share exchange ratio has been determined based on the fair value of equity shares of the company and Medlife. The Company has obtained control over the entity effective from 22 January 2021 with 97.1% voting rights. Subsequently on 25 January 2021 the Company acquired remaining voting rights.

Consideration transferred:

The total fair value of the consideration transferred is determined as follows.

Particulars	Amount
(Rs in million)	
Fair value of the consideration transferred based on equity shares* of API Holdings Pvt Ltd	10,827.60
Fair value of CCD instrument exchanged *	924.32
Total fair value of the consideration transferred for purpose of computing goodwill	11,751.92

* Pursuant to the above Securities Purchase Agreement the company has executed the CCD agreement dated 16 December 2020, accordingly the Company has also acquired the 75 Compulsory Convertible Debentures of Medlife International Private Limited (having term of 36 months and are convertible into equity shares at the fixed ratio of 1:1943 at the end of the term) from the erstwhile Debenture Holders (Ivy Icon Solutions LLP). In consideration of the above CCD acquisition the Company has issued 133,904 number of CCD having a face value of Rs 5,601 each equivalent to the consideration of Rs 750 million.

The above consideration is allocated to the assets acquired and liabilities assumed of Ascent at the date of acquisition as tabulated below.

Particulars	Amount
(Rs in million)	
Fair value of assets acquired:	
Property, plant and equipment	90.34
Right-of-use asset	392.63
Intangible assets (other than goodwill)	5.43
Intangible assets separately identified in business combination	651.43
Intangible assets under development	-
Loans - Non current	20.33
Other financial assets - Non-current	1
Current tax assets (net)	45.78
Other assets	902
Inventories	413.95
Trade receivables	234.23
Cash and cash equivalents	18.6
Loans - Current	50.94
Other financial assets	102.99
Other bank balances	46.51
Other current assets	224.27
Total assets acquired (a)	3,200.43
Liabilities assumed:	
Borrowings	2,800.94
Lease liabilities	437.31
Other financial liabilities	218.39
Contract liabilities	-
Provisions	142.08
Trade payables	1,688.01
Other current liabilities	2,002.68
Deferred tax liabilities (net)	163.96
Total liabilities assumed (b)	7,453.37
Net identifiable assets acquired (a-b)	-4,252.94

Calculation of goodwill:

The excess of the consideration transferred over the fair value of the net assets acquired is allocated to goodwill as computed below.

Particulars	Amount
(Rs in million)	
Total fair value of the consideration transferred for the purpose of computing goodwill	11,751.92
Net identifiable assets acquired	-4,252.94
Portion of market-based measure of Medlife's share-based payments scheme attributable to pre-combination service considered as non controlling interest	1,093.93
Goodwill on acquisition	17,098.80

The acquired business contributed revenues and profits to the Group for the period 31 March 2021 as follows:

Medlife Group:
Revenue of Rs. 632.23 million and total comprehensive loss of Rs. 792.43 million.

If the acquisitions had occurred on 1 April 2020, consolidated pro-forma revenue and loss for the year ended 31 March 2021 would have been increased by Rs. 3,106.99 million and Rs. 6,689.77 million respectively. These amounts have been calculated using the subsidiary's results.

(iv) Other acquisitions

During the year, one of the subsidiary of the group Venkatesh Medico Private Limited ("Venkatesh") has completed acquisition of pharmaceuticals trading and distribution business in the territory of Shimoga from M/s DRK Enterprises on a going concern basis at an agreed aggregated consideration of Rs.10 million. Further, during the year, another subsidiary of the group Aarush Tirupati Enterprise Private Limited ("Aarush") has acquired the business of M/S Tirupati Enterprise and its HUF ('Tirupati Enterprise') in the territory of Kolkatta at an agreed aggregated consideration of Rs 25 million.

Summary of acquisition

Venkatesh has acquired vendor relationship, customer relationship, trademark and non - compete which does not meet the

criteria for recognition as an intangible assets under Ind AS 38 and hence, has not been separately recognised and no intangible assets are acquired. Hence, entire purchase

consideration is attributable to goodwill.

Pursuant to Business Transfer Agreement dated 24 February 2020 between Aarush and M/S Tirupati Enterprise and its HUF ('Tirupati Enterprise'), during the year Aarush has acquired the customer codes which allowed Aarush to get access to Customers codes allotted by Pharma companies.

Details of Purchase Consideration and Net Asset acquired during the Business Combinations on the date of acquisition are as follows:-

Purchase Consideration	Amount
(Rs in million)	
Cash payments	34
Consideration payable for business purchase	1
Net Assets recognised on account of acquisition	-
Fair Value of net identifiable assets Acquired	-
Goodwill	35

Goodwill on acquisitions comprise the value of expected synergies arising from acquisitions, customer relationship, supplier relationship, trademark and non - compete which does not meet the criteria for recognition as an intangible assets and subsumed to goodwill.

Purchase consideration - Cash Outflow

Outflow of cash to acquire business, net of cash acquired	Amount
(Rs in million)	
Cash consideration	34
Less: Balance acquired of cash and cash equivalents	-
Net outflow of cash - investing activities	34

Venkatesh has acquired the business of M/s DRK enterprises in the territory of Shimoga and Aarush has acquired the business of Tirupati enterprise in the territory of Kolkatta the results of which are included in financials statement for the year ended 31 March, 2021. Disclosure pertaining to the amounts of revenue and profit or loss of the acquiree since the acquisition date has not been disclosed as the amounts are immaterial.

(v) Acquisition made in the comparative period

i) During the previous year, pursuant to Business Transfer Agreement dated August 26, 2019 between the Group and Sminq India Solutions Private Limited ('Sminq'), the Group has acquired the business related to use of 'Sminq application' for a cash consideration of Rs. 8.3 million which allowed the group to gain access to Software Program, Customers, Brand Name etc. (Refer note (a) below)

ii) During the previous year, the Group has pursuant to share transfer form dated January 24, 2020 acquired 100% stake in the Arzt and Health Private Limited for a cash consideration of Rs. * million. The transfer has been approved by the Board of Directors vide their resolutions dated January 24, 2020. The acquisition was made to increase the group base in distribution of pharmaceuticals and other consumer goods. (Refer note (b) below)

(a) Details of Purchase Consideration and Net Asset acquired under the Business Combinations on the date of acquisition are as follows:-

Particulars	Amount
(Rs in million)	
Purchase consideration	
Cash Payments	8.3
Net Assets recognised on account of acquisition	
Brand Name	0.16
Technology platform	7
Fair Value of net identifiable assets Acquired	7.16
Goodwill / (Gain on Bargain Purchase)	1.14

The Goodwill is attributable to synergies from combining operations of the acquiree and the acquirer, Doctor and Customer lists as the same does not qualifies for separate recognition of intangible assets.

The group has paid an additional consideration to the employees of the target amounting to Rs 0.7 million as a part of Joining bonus. The transaction being entered is for the benefit of the acquirer rather than for the benefit of the acquiree and accordingly the transaction has been recorded separately.

(b) Details of Purchase Consideration and Net Asset acquired under the Business acquisition on the date of acquisition are as follows:-

Particulars	Amount
(Rs in million)	
Cash Payments	*
Book Value of Net Assets	-0.76
Stake Acquired	100%
Goodwill / (Gain on Bargain Purchase)	0.81

[611500] Notes - Interests in other entities**Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Ascent Wellness and Pharma Solutions Private Limited	ASCENT WELLNESS AND SOLUTIONS PRIVATE LIMITED	Aycon Graph Connect Private Limited	AYCON GRAPH CONNECT PRIVATE LIMITED
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AASCA3306L	AASCA3306L	AASCA4283C	AASCA4283C
CIN of subsidiary company	U74999MH2019PTC325869	U74999MH2019PTC325869	U72900MH2019PTC327097	U72900MH2019PTC327097
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	Yes	No	Yes
SRN of filing of balance sheet by subsidiary		R98164809		T01281583
Reason if no filing has been made by subsidiary	under process of filing		under process of filing	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2020	01/04/2019	01/04/2020	01/04/2019
End date of accounting period of subsidiary	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	0.1	1	0.1	1
Reserves and surplus of subsidiary	3,032.61	0.02	-103.58	-31.77
Total assets of subsidiary	9,048.54	0.1	308.48	75.58
Total liabilities of subsidiary	6,015.83	0.02	411.96	107.25
Investment of subsidiary	4,335.54	0	44.45	36.11
Turnover of subsidiary	1,177.24	0	9.6	0
Profit before tax of subsidiary	428.59	-0.02	-59.45	-31.7

Provision for tax of subsidiary	-0.92	0	-0.06	0
Profit after tax of subsidiary	429.51	-0.02	-59.39	-31.77
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Ascent Pharma Solutions and Wellness Private Limited	ASCENT AND SOLUTIONS PRIVATE LIMITED	WELLNESS PHARMA PRIVATE LIMITED	Aycon Graph Connect LIMITED
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AASCA3306L	AASCA3306L	AASCA4283C	AASCA4283C
CIN of subsidiary company	U74999MH2019PTC325869	U74999MH2019PTC325869	U72900MH2019PTC327097	U72900MH2019PTC327097
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	3		4		5	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]						
Disclosure of subsidiaries [Line items]						
Name of subsidiary	AHWSPL India Private Limited	AHWSPL INDIA PRIVATE LIMITED	Threpsi Solutions Private Limited	ARZT and Health Private Limited		
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA		
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA		
Permanent account number of subsidiary company	AASCA3170C	AASCA3170C	AAHCT1527F	AAQCA4223J		
CIN of subsidiary company	U74990MH2019PTC325721	U74990MH2019PTC325721	U74999MH2019PTC320524	U51100MH2018PTC303960		
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA		
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)		
Whether subsidiary has filed balance sheet	No	Yes	No	No		
SRN of filing of balance sheet by subsidiary		T01592849				
Reason if no filing has been made by subsidiary	under process of filing		under process of filing	under process of filing		
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No		
Financial year of subsidiary [Abstract]						
Start date of accounting period of subsidiary	01/04/2020	01/04/2019	01/04/2020	01/04/2020		
End date of accounting period of subsidiary	31/03/2021	31/03/2020	31/03/2021	31/03/2021		
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%		
Key information about subsidiary [Abstract]						
Reporting currency of subsidiary	INR	INR	INR	INR		
Exchange rate as applicable for subsidiary	NA	NA	NA	NA		
Share capital of subsidiary	0.1	1	12.11	0.05		
Reserves and surplus of subsidiary	2,619.01	-0.02	-2,255.21	-58.4		
Total assets of subsidiary	2,656.6	0.1	4,803.5	219		
Total liabilities of subsidiary	37.49	0.02	7,046.6	277.35		
Investment of subsidiary	2,643.4	0	40	0		
Turnover of subsidiary	3	0	6,446.32	407.89		
Profit before tax of subsidiary	7.5	-0.02	-2,495.84	-53.13		
Provision for tax of subsidiary	-8.22	0	0	0		
Profit after tax of subsidiary	15.72	-0.02	-2,495.84	-53.25		
Proposed dividend of subsidiary	0	0	0	0		

Name of subsidiary	AHWSPL India Private Limited	AHWSPL INDIA PRIVATE LIMITED	Threpsi Solutions Private Limited	ARZT and Health Private Limited
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AASCA3170C	AASCA3170C	AAHCT1527F	AAQCA4223J
CIN of subsidiary company	U74990MH2019PTC325721	U74990MH2019PTC325721	U74999MH2019PTC320524	U51100MH2018PTC303960
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	6	7	8	9
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Docon Technologies Private Limited	Medlife International Private Limited	Instinct Innovations Private Limited	Ayro Retail Solutions Private Limited
Principal place of business of subsidiary	KARNATAKA	BIHAR	MAHARASHTRA	MAHARASHTRA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAFCD7637L	AAJCM4627M	AADC19726P	AAGCC8460R
CIN of subsidiary company	U72900KA2016PTC126436	U24230BR2014PTC023149	U72300MH2015PTC270042	U74999PN2017PTC190721
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	Yes	No	No
SRN of filing of balance sheet by subsidiary		T47197314		
Reason if no filing has been made by subsidiary	under process of filing		under process of filing	under process of filing
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2020	01/04/2020	01/04/2020	01/04/2020
End date of accounting period of subsidiary	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	0.1	244	0.49	0.1
Reserves and surplus of subsidiary	-765.86	-346.21	-57.98	-575.66
Total assets of subsidiary	93.86	4,379.65	17.47	63.74
Total liabilities of subsidiary	859.62	4,481.86	74.96	639.3
Investment of subsidiary	0	1,636.32	0	0
Turnover of subsidiary	22.53	848.03	1.13	0.09
Profit before tax of subsidiary	-295	-4,225.13	-47.31	-233.45
Provision for tax of subsidiary	2.06	0	0	0
Profit after tax of subsidiary	-297.06	-4,225.13	-47.31	-233.45
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Docon Technologies Private Limited	Medlife International Private Limited	Instinct Innovations Private Limited	Ayro Retail Solutions Private Limited

Principal place of business of subsidiary	KARNATAKA	BIHAR	MAHARASHTRA	MAHARASHTRA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAFCD7637L	AAJCM4627M	AADC19726P	AAGCC8460R
CIN of subsidiary company	U72900KA2016PTC126436	U24230BR2014PTC023149	U72300MH2015PTC270042	U74999PN2017PTC190721
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Disclosure of details of subsidiaries [Table]

..(4)

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

Subsidiaries [Axis]	10	11	12	13
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Medlife Wellness Retail Private Limited	Metarain Distributors Private Limited	Evriksh Healthcare Private Limited	AARUSH TIRUPATI ENTERPRISE PRIVATE LIMITED
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	MAHARASHTRA	WEST BENGAL
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAMCM3318A	AAJCM3587A	AAECE0687N	AATCA1945L
CIN of subsidiary company	U24290KA2019PTC119959	U74900KA2014PTC076073	U85110MH2015PTC327230	U51909WB2020PTC235986
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	No
SRN of filing of balance sheet by subsidiary	T45369030	T40845364	T38570784	
Reason if no filing has been made by subsidiary				under process of filing
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2020	01/04/2020	01/04/2020	20/01/2020
End date of accounting period of subsidiary	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	0.24	12.13	0.14	0.1
Reserves and surplus of subsidiary	-3,223.62	-545.46	-19.88	-10.79
Total assets of subsidiary	2,508.55	421.7	4.02	69.39
Total liabilities of subsidiary	5,731.93	955.03	23.76	80.08
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	3,175.71	201.36	0.54	387.09
Profit before tax of subsidiary	-2,769.99	-1,317.27	0.2	-10.79
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-2,769.99	-1,317.27	0.2	-10.79
Proposed dividend of subsidiary	0	0	0	0

Name of subsidiary	Medlife Wellness Retail Private Limited	Metarain Distributors Private Limited	Evriksh Healthcare Private Limited	AARUSH TIRUPATI ENTERPRISE PRIVATE LIMITED
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	MAHARASHTRA	WEST BENGAL
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAMCM3318A	AAJCM3587A	AAECE0687N	AATCA1945L
CIN of subsidiary company	U24290KA2019PTC119959	U74900KA2014PTC076073	U85110MH2015PTC327230	U51909WB2020PTC235986
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Disclosure of details of subsidiaries [Table]

..(5)

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

Subsidiaries [Axis]	14	15	16	17
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Aryan Wellness Private Limited	AKP Healthcare Private Limited	D. C. Agencies Private Limited	Desai Pharma Distributors Private Limited
Principal place of business of subsidiary	HARYANA	KARNATAKA	DELHI	MAHARASHTRA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAQCA2231G	AAQCA0774Q	AAFCD8004P	AAECD7791E
CIN of subsidiary company	U51909HR2017PTC071447	U24304KA2017PTC106747	U74999DL2016PTC304376	U74999MH2013PTC247908
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	under process of filing	under process of filing	under process of filing	under process of filing
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2020	01/04/2020	01/04/2020	01/04/2020
End date of accounting period of subsidiary	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Percentage of shareholding in subsidiary	80.00%	51.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	0.1	0.2	0.1	55.5
Reserves and surplus of subsidiary	-478.27	188.34	-296.94	-85.31
Total assets of subsidiary	1,248.78	507.09	1,009.82	226.1
Total liabilities of subsidiary	1,726.95	318.55	1,306.66	255.91
Investment of subsidiary	0	0	0	0.5
Turnover of subsidiary	2,440.45	1,793.53	2,756.26	790.41
Profit before tax of subsidiary	-431.32	26.32	-127.31	-24.9
Provision for tax of subsidiary	46.55	6.87	0	0
Profit after tax of subsidiary	-477.87	19.45	-127.31	-24.9
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Aryan Wellness Private Limited	AKP Healthcare Private Limited	D. C. Agencies Private Limited	Desai Pharma Distributors Private Limited
Principal place of business of subsidiary	HARYANA	KARNATAKA	DELHI	MAHARASHTRA

Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAQCA2231G	AAQCA0774Q	AAFCD8004P	AAECD7791E
CIN of subsidiary company	U51909HR2017PTC071447	U24304KA2017PTC106747	U74999DL2016PTC304376	U74999MH2013PTC247908
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Disclosure of details of subsidiaries [Table]

..(6)

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

Subsidiaries [Axis]	18 01/04/2020 to 31/03/2021	19 01/04/2020 to 31/03/2021	20 01/04/2020 to 31/03/2021	21 01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Dial Health Drug Supplies Private Limited	Eastern Agencies Healthcare Private Limited	Muthu Pharma Private Limited	Pearl Medicals Private Limited
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	TAMIL NADU	TAMIL NADU
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAFCD5316G	AAECD7847H	AAKCM2413N	AADCP7078D
CIN of subsidiary company	U51101MH2015PTC270083	U74999MH2013PTC248123	U51909TN2016PTC104638	U85120TN1999PTC042837
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	under process of filing	under process of filing	under process of filing	under process of filing
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2020	01/04/2020	01/04/2020	01/04/2020
End date of accounting period of subsidiary	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	0.1	117.5	2.5	0.1
Reserves and surplus of subsidiary	-125.43	-300.55	-105.08	-14.3
Total assets of subsidiary	73.06	639.06	719.15	53.3
Total liabilities of subsidiary	198.39	822.11	821.73	67.5
Investment of subsidiary	0	0.5	0	0
Turnover of subsidiary	0	1,761.66	1,534.35	332.14
Profit before tax of subsidiary	-30.42	-32.31	-11.01	-16.63
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-30.42	-32.31	-11.01	-16.63
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Dial Health Drug Supplies Private Limited	Eastern Agencies Healthcare Private Limited	Muthu Pharma Private Limited	Pearl Medicals Private Limited
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	TAMIL NADU	TAMIL NADU

Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAFCD5316G	AAECD7847H	AAKCM2413N	AADCP7078D
CIN of subsidiary company	U51101MH2015PTC270083	U74999MH2013PTC248123	U51909TN2016PTC104638	U85120TN1999PTC042837
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Disclosure of details of subsidiaries [Table]

..(7)

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

Subsidiaries [Axis]	22	23	24	25
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Rau and Co Pharma Private Limited	Reenav Pharma Private Limited	Shell Pharmaceuticals Private Limited	VPI Medisales Private Limited
Principal place of business of subsidiary	TAMIL NADU	MAHARASHTRA	TAMIL NADU	KARNATAKA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAHCR6434M	AAICR8983Q	AANCS3235R	AAFCV5557R
CIN of subsidiary company	U51109TN2016PTC104216	U74999MH2018PTC308208	U51909TN2009PTC072476	U51909KA2016PTC095479
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	under process of filing	under process of filing	under process of filing	under process of filing
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2020	01/04/2020	01/04/2020	01/04/2020
End date of accounting period of subsidiary	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Percentage of shareholding in subsidiary	100.00%	51.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	1	1	0.9	0.1
Reserves and surplus of subsidiary	-62.03	5.5	-42.18	-105.65
Total assets of subsidiary	90.55	43.67	44.83	386.82
Total liabilities of subsidiary	151.58	37.17	86.11	492.37
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	541.07	1,613.04	141.07	900.76
Profit before tax of subsidiary	-38.09	10.24	-14.26	-29.65
Provision for tax of subsidiary	0	2.17	0	0
Profit after tax of subsidiary	-38.09	8.07	-14.26	-29.65
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Rau and Co Pharma Private Limited	Reenav Pharma Private Limited	Shell Pharmaceuticals Private Limited	VPI Medisales Private Limited
Principal place of business of subsidiary	TAMIL NADU	MAHARASHTRA	TAMIL NADU	KARNATAKA

Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAHCR6434M	AAICR8983Q	AANCS3235R	AAFCV5557R
CIN of subsidiary company	U51109TN2016PTC104216	U74999MH2018PTC308208	U51909TN2009PTC072476	U51909KA2016PTC095479
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Disclosure of details of subsidiaries [Table]

..(8)

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

Subsidiaries [Axis]	26	27	28	29
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Mahaveer Medi-Sales Private Limited	Venkatesh Medico Private Limited	Aushad Pharma Distributors Private Limited	Avighna Medicare Private Limited
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	KARNATAKA	MAHARASHTRA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAKCM2337H	AAGCV1153J	AARCA6748D	AARCA5145J
CIN of subsidiary company	U51103KA2016PTC086880	U24304KA2017PTC106716	U24290KA2018PTC119413	U51909PN2018PTC179888
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	under process of filing	under process of filing	under process of filing	under process of filing
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2020	01/04/2020	01/04/2020	01/04/2020
End date of accounting period of subsidiary	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Percentage of shareholding in subsidiary	51.00%	51.00%	51.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	4	0.1	1	0.1
Reserves and surplus of subsidiary	450.24	-18.82	231.26	-0.24
Total assets of subsidiary	1,077.06	286.21	301.56	0.68
Total liabilities of subsidiary	622.82	304.93	69.3	0.82
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	4,998.94	489.2	786.5	0
Profit before tax of subsidiary	225.08	-7.68	-140.58	-0.19
Provision for tax of subsidiary	57.18	8.83	13.96	0
Profit after tax of subsidiary	167.9	-16.51	-154.54	-0.19
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Mahaveer Medi-Sales Private Limited	Venkatesh Medico Private Limited	Aushad Pharma Distributors Private Limited	Avighna Medicare Private Limited
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	KARNATAKA	MAHARASHTRA

Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAKCM2337H	AAGCV1153J	AARCA6748D	AARCA5145J
CIN of subsidiary company	U51103KA2016PTC086880	U24304KA2017PTC106716	U24290KA2018PTC119413	U51909PN2018PTC179888
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of interests in other entities [TextBlock]	Textual information (49) [See below]	
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 29	[pure] 4
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

Textual information (49)

Disclosure of interests in other entities [Text Block]

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Interest in other entities

(a) Subsidiaries

Sr. No.	Name of the Entity	Principal Place of business / place of incorporation	Ownership interest held by the group		Ownership interest held by non-controlling interests	
			As at	As at	As at	As at
31-Mar-21	31-Mar-20	31-Mar-21	31-Mar-20			
					%	
1	Thea Technologies Private Limited	India	-	100	-	-
2	Docon Technologies Private Limited	India	100	100	-	-
3	Swifto Services Private Limited	India	-	100	-	-
4	Arzt and Health Private Limited	India	100	100	-	-
5	Threpsi Solutions Private Limited	India	100	-	-	-
6	Aycon Graph Connect Private Limited	India	100	-	-	-
7	Instinct Innovations Private Limited	India	100	-	-	-
8	Ayro Retail Solutions Private Limited	India	100	-	-	-
9	Medlife International Private Limited	India	100	-	-	-
10	Medlife Wellness Retail Private Limited	India	100	-	-	-
11	Metarain Distributors Private Limited	India	100	-	-	-
12	Evriksh Healthcare Private Limited	India	100	-	-	-

13	AHWSPL India Private Limited	India	100	-	-	-
14	Ascent Wellness and Pharma Solutions Private Limited	India	100	-	-	-
15	AKP Healthcare Private Limited	India	51	-	49	-
16	Aushad Pharma Distributors Private Limited	India	51	-	49	-
17	Rau and Co Pharma Private Limited	India	100	-	-	-
18	Reenav Pharma Private Limited	India	51	-	49	-
19	Dial Health Drug Supplies Private Limited	India	100	-	-	-
20	Aarush Tirupati Enterprise Private limited	India	100	-	-	-
21	Aryan Wellness Private Limited	India	80	-	20	-
22	D. C. Agencies Private Limited	India	100	-	-	-
23	Desai Pharma Distributors Private Limited	India	100	-	-	-
24	Eastern Agencies Healthcare Private Limited	India	100	-	-	-
25	Mahaveer Medi-Sales Private Limited	India	51	-	49	-
26	Muthu Pharma Private Limited	India	100	-	-	-
27	Pearl Medicals Private Limited	India	100	-	-	-
28	VPI Medisales Private Limited	India	100	-	-	-
29	Shell Pharmaceuticals Private Limited	India	100	-	-	-
30	Avighna Medicare Private Limited	India	100	-	-	-
31	Venkatesh Medico Private	India	51	-	49	-

		Limited					
32	Bhairav Health and Wellness Private Limited	India	100	-	-	-	
(b) Non - controlling Interests (NCI)							
Set out below is summarised financial information for each subsidiary that non-controlling interests that are material to the group. The amounts disclosed for the subsidiary are before inter-company eliminations.							
Summarised Balance Sheet		As at March 31, 2021					
AKP Healthcare Private Limited	Aushad Pharma Distributors Private Limited	Reenav Pharma Private Limited	Aryan Wellness Private Limited	Mahaveer Medi-Sales Private Limited	Venkatesh Medico Private Limited		
Current assets		488.73	298.01	40.49	833.2	1,051.86	212.85
Current liabilities		294.79	68.66	25.69	843.7	622.86	290.13
Net Current assets		193.94	229.35	14.8	-10.5	429	-77.28
Non-current assets		14.27	3.43	3.19	415.61	25.18	73.37
Non-current liabilities		19.94	0.53	11.46	883.27	-	14.81
Net non-current assets		-5.67	2.9	-8.27	-467.66	25.18	58.56
Net assets		188.27	232.25	6.53	-478.16	454.18	-18.72
Accumulated NCI		92.25	46.45	3.2	-95.63	222.55	-9.17
Summarised statement of profit and loss		For the year ended March 31, 2021					
	AKP Healthcare Private Limited	Aushad Pharma Distributors Private Limited	Reenav Pharma Private Limited	Aryan Wellness Private Limited	Mahaveer Medi-Sales Private Limited	Venkatesh Medico Private Limited	
Revenue		1,171.56	486.79	1,078.73	1,600.65	3,143.89	377.78
Profit / (Loss) for the year		-7.65	-166.85	2.76	-72.92	106.5	-14.65
Other comprehensive income		0.03	-	-	-0.52	-0.94	-0.19
Total comprehensive income		-7.62	-166.85	2.76	-73.44	105.56	-14.84
Profit allocated to NCI		-8.65	-84.52	2.07	-12.77	51.78	-0.03
Summarised cash flows		For the year ended March 31, 2021					
	AKP	Aushad Pharma	Reenav	Aryan	Mahaveer	Venkatesh	

	Healthcare Private Limited	Distributors Private Limited	Pharma Private Limited	Wellness Private Limited	Medi-Sales Private Limited	Medico Private Limited
Cash flow from operating activities	-12.05	33.49	0.27	-22.98	261.51	-74.56
Cash flow from investing activities	-16.05	4.45	-0.18	-29.91	-5.74	-13.63
Cash flow from financing activities	-2.81	-0.76	11.58	39.39	-195.73	96.07
Net Increase/(decrease) in cash and cash equivalents	-30.91	37.18	11.67	-13.5	60.04	7.88
Net Increase/(decrease) in cash and cash equivalents allocated to NCI	-15.15	18.22	5.72	-2.7	29.42	3.86

c) Non - controlling Interests (NCI)- Swifto Services Private Limited

Summarised statement of profit and loss	For the year ended March 31, 2020
Revenue	284.5
Loss for the year	-9.4
Other comprehensive income	-0.4
Total comprehensive income	-9.8
Profit allocated to NCI	-0.59

Summarised cash flows For the year ended

March, 31
2020

Cash flow from operating activities	-52.9
Cash flow from investing activities	-0.7
Cash flow from financing activities	61.7
Net Increase / (decrease) in cash and cash equivalents	8.1

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d) Additional information required under Schedule III of the Companies Act, 2013

(i) Information regarding subsidiaries included in the consolidated financial

statements for the year ended March 31, 2021 and March 31, 2020:

Name of entity in the group	As at 31 March 2021		Share in Profit/(Loss)	Share in Other	Share in total comprehensive income/(Loss)			
	Net Assets/ (Net liabilities)	i.e total assets minus total liabilities			Comprehensive Income/(Loss)	As % of consolidated net assets	As % of consolidated total comprehensive income	
	Amounts	As % of	Amounts	As % of Other	Amounts	Amounts		
Consolidated Comprehensive								
Profit/ (Loss)	Income							
	Parent							
API Holdings Private Limited	112.36%	40,237.49	35.57%	-2,281.02	-6.56%	-2.29	35.41%	-2,283.31
	Subsidiary							
	Indian							
Threpsi Solutions Private Limited	-6.26%	-2,243.09	38.92%	-2,495.84	110.68%	38.64	38.11%	-2,457.20
Arzt Health and Private Limited	-0.16%	-58.35	0.83%	-53.25	0.03%	0.01	0.83%	-53.24
Aycon Graph Connect Private Limited	-0.29%	-103.5	0.93%	-59.4	0.40%	0.14	0.92%	-59.26
Instinct Innovations Private Limited	-0.16%	-58.97	0.74%	-47.16	0.00%	-	0.73%	-47.16
Docon Technologies Private Limited	-2.14%	-765.76	4.63%	-297.06	0.34%	0.12	4.60%	-296.94
Ayro Retail Solutions Private Limited	-1.61%	-575.52	2.80%	-179.89	0.34%	0.12	2.79%	-179.77
Medlife International Private Limited including subsidiaries	-15.44%	-5,529.15	12.32%	-790.15	6.53%	2.28	12.22%	-787.87
AHWSPL India Private Limited	7.31%	2,619.02	-0.25%	15.72	-0.40%	-0.14	-0.24%	15.58
Ascent Wellness and Pharma Solutions Private Limited	8.47%	3,032.70	-6.70%	429.52	0.14%	0.05	-6.66%	429.57
AKP Healthcare Private Limited	0.53%	188.26	0.12%	-7.65	0.09%	0.03	0.12%	-7.62
Aushad Pharma								

Distributors Private Limited	0.65%	232.26	2.60%	-166.85	0.00%	-	2.59%	-166.85
Rau and Co Pharma Private Limited	-0.17%	-61.04	0.33%	-21.29	-1.26%	-0.44	0.34%	-21.73
Reenav Pharma Private Limited	0.02%	6.53	-0.04%	2.76	0.00%	-	-0.04%	2.76
Dial Health Drug Supplies Private Limited	-0.35%	-125.33	0.38%	-24.67	0.00%	-	0.38%	-24.67
Aarush Tirupati Enterprise Private limited	-0.03%	-10.67	0.18%	-11.81	0.00%	-	0.18%	-11.81
Aryan Wellness Private Limited	-1.34%	-478.17	1.14%	-72.92	-1.49%	-0.52	1.14%	-73.44
D. C. Agencies Private Limited	-0.83%	-296.8	1.22%	-78.21	-1.83%	-0.64	1.22%	-78.85
Desai Pharma Distributors Private Limited	-0.08%	-29.81	0.05%	-3.38	-0.23%	-0.08	0.05%	-3.46
Eastern Agencies Healthcare Private Limited	-0.51%	-183.04	0.22%	-14.43	-0.86%	-0.3	0.23%	-14.73
Mahaveer Medi-Sales Private Limited	1.27%	454.2	-1.66%	106.5	-2.69%	-0.94	-1.64%	105.56
Muthu Pharma Private Limited	-0.29%	-102.58	0.07%	-4.35	-0.49%	-0.17	0.07%	-4.52
Pearl Medicals Private Limited	-0.04%	-14.2	0.24%	-15.28	-0.03%	-0.01	0.24%	-15.29
VPI Medisales Private Limited	-0.29%	-105.53	-0.32%	20.47	-0.95%	-0.33	-0.31%	20.14
Shell Pharmaceuticals Private Limited	-0.12%	-41.27	0.16%	-10.42	-0.03%	-0.01	0.16%	-10.43
Avighna Medicare Private Limited	0.00%	-0.14	0.00%	-0.19	0.00%	-	0.00%	-0.19
Venkatesh Medico Private Limited	-0.05%	-18.7	0.23%	-14.65	-0.54%	-0.19	0.23%	-14.84
Bhairav Health and Wellness Private Limited	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	100.44%	35,968.84	94.72%	-6,074.90	101.20%	35.33	93.66%	-6,039.57
Consolidation Adjustments	-0.44%	-157.09	5.28%	-338.46	-1.20%	-0.42	6.34%	-408.7
	100.00%	35,811.75	100.00%	-6,413.36	100.00%	34.91	100.00%	-6,448.27
	As at 31 March 2020							
Name of entity in the	Net Assets/		Share in		Share in		Share in total comprehensive	

group	(Net liabilities)		Profit/(Loss)		Other		income/(Loss)	
	i.e total assets minus total liabilities		Comprehensive Income/(Loss)					
As % of consolidated net assets	Amounts	As % of	Amounts	As % of Other	Amounts	As % of consolidated total comprehensive income	Amounts	
Consolidated Comprehensive								
Profit/(Loss)	Income							
Parent								
API Holdings Private Limited (91Streets Media Technologies Private Limited merged with API Holdings Private Limited w.e.f. 27 August 2020)								
	200.32%	4,932.79	59.20%	-1,985.00	68.90%	1.43	59.20%	-1,983.57
Subsidiary								
Indian								
Thea Technologies Private Limited								
	-72.70%	-1,790.09	29.66%	-994.44	0.77%	0.02	29.68%	-994.42
Swifto Services Private Limited								
	-0.30%	-7.4	0.28%	-9.38	-17.68%	-0.37	0.29%	-9.75
Docon Technologies Private Limited								
	-19.66%	-484.2	9.01%	-301.94	52.73%	1.09	8.98%	-300.85
Arzt Health and Private Limited								
	-0.21%	-5.06	0.13%	-4.25	0.00%	-	0.13%	-4.25
Threpsi Solutions Private Limited								
	0.00%	0.09	0.00%	-0.02	0.00%	-	0.00%	-0.02
AHWSPL India Private Limited								
	0.00%	0.08	0.00%	-0.02	0.00%	-	0.00%	-0.02
Ascent Wellness and Pharma Solutions Private Limited								
	0.00%	0.08	0.00%	-0.02	0.00%	-	0.00%	-0.02
Aycon Graph Connect Private Limited								
	-1.29%	-31.67	1.73%	-57.84	0.00%	-	1.73%	-57.84
	106.18%	2,614.64	100.00%	-3,352.89	104.72%	2.17	100.00%	-3,350.72
Consolidation Adjustments								
	-6.18%	-152.22	0.00%	0.1	-4.72%	-0.1	0.00%	0
	100.00%	2,462.42	100.00%	-3,352.79	100.00%	2.07	100.00%	-3,350.72

[613400] Notes - Consolidated Financial Statements**Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1	2	3	4
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Threpsi Solutions Private Limited	ARZT and Health Private Limited	Aycon Connect Graph Private Limited	AHWSPL India Private Limited
Principal place of business of subsidiary consolidated	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%

Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	5	6	7	8
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Docon Technologies Private Limited	Medlife International Private Limited	Instinct Innovations Private Limited	Ayro Retail Solutions Private Limited
Principal place of business of subsidiary consolidated	KARNATAKA	BIHAR	MAHARASHTRA	MAHARASHTRA
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%

Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	9	10	11	12
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Medlife Wellness Retail Private Limited	Metarain Distributors Private Limited	Evriksh Healthcare Private Limited	Ascent Wellness and Pharma Solutions Private Limited
Principal place of business of subsidiary consolidated	KARNATAKA	KARNATAKA	MAHARASHTRA	MAHARASHTRA
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%

Disclosure of details of subsidiaries [Table]

..(4)

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

Subsidiaries [Axis]	13	14	15	16
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Aarush Tirupati Enterprises Private Limited	Aryan Wellness Private Limited	AKP Healthcare Private Limited	D. C. Agencies Private Limited
Principal place of business of subsidiary consolidated	WEST BENGAL	HARYANA	KARNATAKA	DELHI
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	80.00%	51.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	80.00%	51.00%	100.00%

Disclosure of details of subsidiaries [Table]

..(5)

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

Subsidiaries [Axis]	17	18	19	20
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Desai Pharma Distributors Private Limited	Dial Health Drug Supplies Private Limited	Eastern Agencies Healthcare Private Limited	Muthu Pharma Private Limited
Principal place of business of subsidiary consolidated	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA	TAMIL NADU
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%

Disclosure of details of subsidiaries [Table]

..(6)

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

Subsidiaries [Axis]	21	22	23	24
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Pearl Medicals Private Limited	Rau and Co Pharma Private Limited	Reenav Pharma Private Limited	Shel1 Pharmaceuticals Private Limited
Principal place of business of subsidiary consolidated	TAMIL NADU	TAMIL NADU	MAHARASHTRA	TAMIL NADU
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	51.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	51.00%	100.00%

Disclosure of details of subsidiaries [Table]

..(7)

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

Subsidiaries [Axis]	25	26	27	28
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	VPI Medisales Private Limited	Mahaveer Medi-Sales Private Limited	Venkatesh Medico Private Limited	Aushad Pharma Distributors Private Limited
Principal place of business of subsidiary consolidated	KARNATAKA	KARNATAKA	KARNATAKA	KARNATAKA
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	51.00%	51.00%	51.00%
Proportion of voting power held in subsidiary consolidated	100.00%	51.00%	51.00%	51.00%

Disclosure of details of subsidiaries [Table]

..(8)

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

Subsidiaries [Axis]	29
	01/04/2020 to 31/03/2021
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	Avighna Medicare Private Limited
Principal place of business of subsidiary consolidated	MAHARASHTRA
Country of incorporation or residence of subsidiary consolidated	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2021
Description of reason why using different reporting date or period for subsidiary consolidated	NA
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%

Disclosure of details of entities consolidated [Table]

..(1)

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

Entities consolidated [Axis]	1	2	3	4
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	API Holdings Private Limited	Threpsi Solutions Private Limited	Arzt Health and Private Limited	Aycon Graph Connect Private Limited
Type of entity consolidated	Parent	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	40,237.49	-2,243.09	-58.35	-103.5
Net assets of entity as percentage of consolidated net assets	112.36%	-6.26%	-0.16%	-0.29%
Amount of share in profit or loss of entity consolidated	-2,281.02	-2,495.84	-53.25	-59.4
Share in profit or loss of entity as percentage of consolidated profit or loss	35.57%	38.92%	0.83%	0.93%
Amount of share in other comprehensive income consolidated	-2.29	38.64	0.01	0.14
Share in other comprehensive income consolidated	-6.56%	110.68%	0.03%	0.40%
Amount of share in comprehensive income consolidated	-2,283.31	-2,457.2	-53.24	-59.26
Share in comprehensive income consolidated	35.41%	38.11%	0.83%	0.92%

Disclosure of details of entities consolidated [Table]

..(2)

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

Entities consolidated [Axis]	5	6	7	8
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Instinct Innovations Private Limited	Docon Technologies Private Limited	Ayro Solutions Limited	Retail Private Medlife International Private Limited including subsidiaries
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	-58.97	-765.76	-575.52	-5,529.15
Net assets of entity as percentage of consolidated net assets	-0.16%	-2.14%	-1.61%	-15.44%
Amount of share in profit or loss of entity consolidated	-47.16	-297.06	-179.89	-790.15
Share in profit or loss of entity as percentage of consolidated profit or loss	0.74%	4.63%	2.80%	12.32%
Amount of share in other comprehensive income consolidated	0	0.12	0.12	2.28
Share in other comprehensive income consolidated	0.00%	0.34%	0.34%	6.53%
Amount of share in comprehensive income consolidated	-47.16	-296.94	-179.77	-787.87
Share in comprehensive income consolidated	0.73%	4.60%	2.79%	12.22%

Disclosure of details of entities consolidated [Table]

..(3)

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

Entities consolidated [Axis]	9	10	11	12
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	AHWSPL India Private Limited	Ascent Wellness and Pharma Solutions Private Limited	AKP Healthcare Private Limited	Aushad Pharma Distributors Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	2,619.02	3,032.7	188.26	232.26
Net assets of entity as percentage of consolidated net assets	7.31%	8.47%	0.53%	0.65%
Amount of share in profit or loss of entity consolidated	15.72	429.52	-7.65	-166.85
Share in profit or loss of entity as percentage of consolidated profit or loss	-0.25%	-6.70%	0.12%	2.60%
Amount of share in other comprehensive income consolidated	-0.14	0.05	0.03	0
Share in other comprehensive income consolidated	-0.40%	0.14%	0.09%	0.00%
Amount of share in comprehensive income consolidated	15.58	429.57	-7.62	-166.85
Share in comprehensive income consolidated	-0.24%	-6.66%	0.12%	2.59%

Disclosure of details of entities consolidated [Table]

..(4)

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

Entities consolidated [Axis]	13	14	15	16
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Rau and Co Pharma Private Limited	Reenav Pharma Private Limited	Dial Health Drug Supplies Private Limited	Aarush Tirupati Enterprise Private limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	-61.04	6.53	-125.33	-10.67
Net assets of entity as percentage of consolidated net assets	-0.17%	0.02%	-0.35%	-0.03%
Amount of share in profit or loss of entity consolidated	-21.29	2.76	-24.67	-11.81
Share in profit or loss of entity as percentage of consolidated profit or loss	0.33%	-0.04%	0.38%	0.18%
Amount of share in other comprehensive income consolidated	-0.44	0	0	0
Share in other comprehensive income consolidated	-1.26%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	-21.73	2.76	-24.67	-11.81
Share in comprehensive income consolidated	0.34%	-0.04%	0.38%	0.18%

Disclosure of details of entities consolidated [Table]

..(5)

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

Entities consolidated [Axis]	17	18	19	20
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Aryan Wellness Private Limited	D. C. Agencies Private Limited	Desai Pharma Distributors Private Limited	Eastern Agencies Healthcare Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	-478.17	-296.8	-29.81	-183.04
Net assets of entity as percentage of consolidated net assets	-1.34%	-0.83%	-0.08%	-0.51%
Amount of share in profit or loss of entity consolidated	-72.92	-78.21	-3.38	-14.43
Share in profit or loss of entity as percentage of consolidated profit or loss	1.14%	1.22%	0.05%	0.22%
Amount of share in other comprehensive income consolidated	-0.52	-0.64	-0.08	-0.3
Share in other comprehensive income consolidated	-1.49%	-1.83%	-0.23%	-0.86%
Amount of share in comprehensive income consolidated	-73.44	-78.85	-3.46	-14.73
Share in comprehensive income consolidated	1.14%	1.22%	0.05%	0.23%

Disclosure of details of entities consolidated [Table]

..(6)

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

Entities consolidated [Axis]	21	22	23	24
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Mahaveer Medi-Sales Private Limited	Muthu Pharma Private Limited	Pearl Medicals Private Limited	VPI Medisales Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	454.2	-102.58	-14.2	-105.53
Net assets of entity as percentage of consolidated net assets	1.27%	-0.29%	-0.04%	-0.29%
Amount of share in profit or loss of entity consolidated	106.5	-4.35	-15.28	20.47
Share in profit or loss of entity as percentage of consolidated profit or loss	-1.66%	0.07%	0.24%	-0.32%
Amount of share in other comprehensive income consolidated	-0.94	-0.17	-0.01	-0.33
Share in other comprehensive income consolidated	-2.69%	-0.49%	-0.03%	-0.95%
Amount of share in comprehensive income consolidated	105.56	-4.52	-15.29	20.14
Share in comprehensive income consolidated	-1.64%	0.07%	0.24%	-0.31%

Disclosure of details of entities consolidated [Table]

..(7)

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

Entities consolidated [Axis]	25	26	27
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of additional information consolidated financial statements [Abstract]			
Disclosure of additional information consolidated financial statements [Line items]			
Name of entity consolidated	Sh e l l Pharmaceuticals Private Limited	Avighna Medicare Private Limited	Venkatesh Medico Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	-41.27	-0.14	-18.7
Net assets of entity as percentage of consolidated net assets	-0.12%	0.00%	-0.05%
Amount of share in profit or loss of entity consolidated	-10.42	-0.19	-14.65
Share in profit or loss of entity as percentage of consolidated profit or loss	0.16%	0.00%	0.23%
Amount of share in other comprehensive income consolidated	-0.01	0	-0.19
Share in other comprehensive income consolidated	-0.03%	0.00%	-0.54%
Amount of share in comprehensive income consolidated	-10.43	-0.19	-14.84
Share in comprehensive income consolidated	0.16%	0.00%	0.23%

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

	01/04/2020 to 31/03/2021
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements

Disclosure of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Ascent Wellness and Pharma Solutions Private Limited	ASCENT WELLNESS AND PHARMA SOLUTIONS PRIVATE LIMITED	Aycon Graph Connect Private Limited	AYCON GRAPH CONNECT PRIVATE LIMITED
CIN of subsidiary company	U74999MH2019PTC325869	U74999MH2019PTC325869	U72900MH2019PTC327097	U72900MH2019PTC327097
Permanent account number of subsidiary company	AASCA3306L	AASCA3306L	AASCA4283C	AASCA4283C
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	3		4		5	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]						
Disclosure of subsidiaries [Line items]						
Name of subsidiary	AHWSPL India Private Limited	AHWSPL INDIA PRIVATE LIMITED	Threpsi Solutions Private Limited	ARZT and Health Private Limited		
CIN of subsidiary company	U74990MH2019PTC325721	U74990MH2019PTC325721	U74999MH2019PTC320524	U51100MH2018PTC303960		
Permanent account number of subsidiary company	AASCA3170C	AASCA3170C	AAHCT1527F	AAQCA4223J		
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA		
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA		
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA		
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%		
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%		

Disclosure of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	6	7	8	9
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Docon Technologies Private Limited	Medlife International Private Limited	Instinct Innovations Private Limited	Ayro Retail Solutions Private Limited
CIN of subsidiary company	U72900KA2016PTC126436	U24230BR2014PTC023149	U72300MH2015PTC270042	U74999PN2017PTC190721
Permanent account number of subsidiary company	AAFCD7637L	AAJCM4627M	AADC19726P	AAGCC8460R
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	KARNATAKA	BIHAR	MAHARASHTRA	MAHARASHTRA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(4)

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

Subsidiaries [Axis]	10	11	12	13
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Medlife Wellness Retail Private Limited	Metarain Distributors Private Limited	Evriksh Healthcare Private Limited	AARUSH TIRUPATI ENTERPRISE PRIVATE LIMITED
CIN of subsidiary company	U24290KA2019PTC119959	U74900KA2014PTC076073	U85110MH2015PTC327230	U51909WB2020PTC235986
Permanent account number of subsidiary company	AAMCM3318A	AAJCM3587A	AAECE0687N	AATCA1945L
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	MAHARASHTRA	WEST BENGAL
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(5)

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

Subsidiaries [Axis]	14	15	16	17
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Aryan Wellness Private Limited	AKP Healthcare Private Limited	D. C. Agencies Private Limited	Desai Pharma Distributors Private Limited
CIN of subsidiary company	U51909HR2017PTC071447	U24304KA2017PTC106747	U74999DL2016PTC304376	U74999MH2013PTC247908
Permanent account number of subsidiary company	AAQCA2231G	AAQCA0774Q	AAFCD8004P	AAECD7791E
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	HARYANA	KARNATAKA	DELHI	MAHARASHTRA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	80.00%	51.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	80.00%	51.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(6)

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

Subsidiaries [Axis]	18	19	20	21
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Dial Health Drug Supplies Private Limited	Eastern Agencies Healthcare Private Limited	Muthu Pharma Private Limited	Pearl Medicals Private Limited
CIN of subsidiary company	U51101MH2015PTC270083	U74999MH2013PTC248123	U51909TN2016PTC104638	U85120TN1999PTC042837
Permanent account number of subsidiary company	AAFCD5316G	AAECD7847H	AAKCM2413N	AADCP7078D
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	TAMIL NADU	TAMIL NADU
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(7)

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

Subsidiaries [Axis]	22	23	24	25
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Rau and Co Pharma Private Limited	Reenav Pharma Private Limited	Shell Pharmaceuticals Private Limited	VPI Medisales Private Limited
CIN of subsidiary company	U51109TN2016PTC104216	U74999MH2018PTC308208	U51909TN2009PTC072476	U51909KA2016PTC095479
Permanent account number of subsidiary company	AAHCR6434M	AAICR8983Q	AANCS3235R	AAFCV5557R
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	TAMIL NADU	MAHARASHTRA	TAMIL NADU	KARNATAKA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	51.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	51.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(8)

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

Subsidiaries [Axis]	26	27	28	29
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Mahaveer Medi-Sales Private Limited	Venkatesh Medico Private Limited	Aushad Pharma Distributors Private Limited	Avighna Medicare Private Limited
CIN of subsidiary company	U51103KA2016PTC086880	U24304KA2017PTC106716	U24290KA2018PTC119413	U51909PN2018PTC179888
Permanent account number of subsidiary company	AAKCM2337H	AAGCV1153J	AARCA6748D	AARCA5145J
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	KARNATAKA	MAHARASHTRA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	51.00%	51.00%	51.00%	100.00%
Proportion of voting rights held in subsidiary	51.00%	51.00%	51.00%	100.00%

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]		Subsidiaries [Member]	
	1		2	3
Related party [Axis]	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ascent Health and Wellness Solutions Private Limited	Ascent Health and Wellness Solutions Private Limited	Ascent Wellness and Pharma Solutions Private Limited	Aycon Graph Connect Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74120MH2013PTC245700	U74120MH2013PTC245700	U74999MH2019PTC325869	U72900MH2019PTC327097
Description of nature of transactions with related party	Sale of Goods (net of return),Purchase (net of return),Sale of services,Interest Income,Interest expense,Loan taken from	Textual information (50) [See below]	NA	NA
Description of nature of related party relationship	Entity having significant influence over the 91Streets Media Technologies Private Limited upto August 26, 2020.	Entity having significant influence over the 91Streets Media Technologies Private Limited upto August 26, 2020.	Subsidiary of API Holdings Private Ilimited	Subsidiary of API Holdings Private Ilimited
Related party transactions [Abstract]				
Purchases of goods related party transactions	90.57	340.02		
Revenue from sale of goods related party transactions	1.88	11.88		
Revenue from rendering of services related party transactions	2.65	9.51		
Other related party transactions expense	3.75	1.39		
Other related party transactions income	48.44	52.38		
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	104.48	0	0
Amounts receivable related party transactions	0	1,532.02	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0

Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0
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Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	4	5	6	7
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	AKP Healthcare Private Limited	Aushad Pharma Distributors Private Limited	Rau and Co Pharma Private Limited	Reenav Pharma Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U24304KA2017PTC106747	U24290KA2018PTC119413	U51109TN2016PTC104216	U74999MH2018PTC308208
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	(A) Subsidiary of API Holdings Private Limited	(B) Subsidiary of API Holdings Private Limited	(C) Subsidiary of API Holdings Private Limited	(D) Subsidiary of API Holdings Private Limited
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

- (A) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)
- (B) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)
- (C) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)
- (D) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	8	9	10	11
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Dial Health drug Supplies Private Limited	AARUSH TIRUPATI ENTERPRISE PRIVATE LIMITED	Aryan Wellness Private Limited	D. C. Agencies Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U51101MH2015PTC270083	U51909WB2020PTC235986	U51909HR2017PTC071447	U74999DL2016PTC304376
Description of nature of transactions with related party	NA	Sale of Goods (net of return),Purchase (net of return)	Purchase (net of return),Sale of services	Sale of Goods (net of return),Purchase (net of return),Sale of services
Description of nature of related party relationship	(A) Subsidiary of API Holdings Private Limited	(B) Subsidiary of API Holdings Private Limited	(C) Subsidiary of API Holdings Private Limited	(D) Subsidiary of API Holdings Private Limited
Related party transactions [Abstract]				
Purchases of goods related party transactions		7.26	44.28	61.21
Revenue from sale of goods related party transactions		1.11		0.19
Revenue from rendering of services related party transactions			2.63	4.84
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

- (A) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)
(B) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)
(C) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)
(D) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	12	13	14	15
Related party [Axis]	12	13	14	15
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Desai Pharma Distributors Private Limited	Eastern Agencies Healthcare Private Limited	Mahaveer Medi-Sales Private Limited	Muthu Pharma Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74999MH2013PTC247908	U74999MH2013PTC248123	U51103KA2016PTC086880	U51909TN2016PTC104638
Description of nature of transactions with related party	Purchase (net of return),Sale of services	Purchase (net of return),Sale of services	Purchase (net of return)	Purchase (net of return),Sale of services
Description of nature of related party relationship	(A) Subsidiary of API Holdings Private Ilimited	(B) Subsidiary of API Holdings Private Ilimited	(C) Subsidiary of API Holdings Private Ilimited	(D) Subsidiary of API Holdings Private Ilimited
Related party transactions [Abstract]				
Purchases of goods related party transactions	18.51	90.3	8.28	4.8
Revenue from rendering of services related party transactions	1.91	4.19		0.65
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)

(B) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)

(C) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)

(D) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)

Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	16	17	18	19
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Pearl Medicals Private Limited	VPI Medisales Private Limited	Avighna Medicare Private Limited	Shell Pharmaceuticals Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U85120TN1999PTC042837	U51909KA2016PTC095479	U51909PN2018PTC179888	U51909TN2009PTC072476
Description of nature of transactions with related party	Purchase (net of return)	Purchase (net of return)		Purchase (net of return)
Description of nature of related party relationship	(A) Subsidiary of API Holdings Private Limited	(B) Subsidiary of API Holdings Private Limited	(C) Subsidiary of API Holdings Private Limited	(D) Subsidiary of API Holdings Private Limited
Related party transactions [Abstract]				
Purchases of goods related party transactions	0.4	16.89		8.82
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)

(B) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)

(C) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)

(D) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)

Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Subsidiaries [Member]	Key management personnel of entity or parent [Member]		
	20	21		22
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ayro Retail Solutions Private Limited	Dharmil Sheth	Dharmil Sheth	Vishal Vijay Gupta (w.e.f. 27 August 2020)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party		BMNPS9924H	BMNPS9924H	AEIPG5919C
CIN of related party	U74999PN2017PTC190721			
Description of nature of transactions with related party	Sale of services	Reimbursement of Expenses, Compulsory Convertible Debentures issued to :	Reimbursement of Expenses	NA
Description of nature of related party relationship	(A) Subsidiary of API Holdings Private Limited	Co-founder	Co-founder	Director
Related party transactions [Abstract]				
Revenue from rendering of services related party transactions	0.96			
Other related party transactions expense		0.24	3.29	
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Subsidiary of ascent health and wellness solutions private limited (upto 26.08.2020)

Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	22	23		24
Related party [Axis]	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Vishal Vijay Gupta (w.e.f. 27 August 2020)	Kartik Srivatsa (w.e.f. 27 August 2020)	Kartik Srivatsa (w.e.f. 27 August 2020)	Ankur Nand Thadani (w.e.f. 02 March 2021)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AEIPG5919C	BCAPS4506G	BCAPS4506G	AFIPT6422J
Description of nature of transactions with related party		NA		NA
Description of nature of related party relationship	Director	Director	Director	Director
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	24	25		26
Related party [Axis]	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ankur Nand Thadani (w.e.f. 02 March 2021)	Siddharth Bhaskar Shah (w.e.f. 02 March 2021)	Siddharth Bhaskar Shah (w.e.f. 02 March 2021)	Harsh Shailesh Parekh (w.e.f. 01 July 2019)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AFIPT6422J	BIGPS6015Q	BIGPS6015Q	AOWPP8606H
Description of nature of transactions with related party		Reimbursement of Expenses, Loans taken, Compulsory Convertible Debentures issued to :		Compulsory Convertible Debentures issued to :
Description of nature of related party relationship	Director	Director / Key Managerial Personnel	Director / Key Managerial Personnel	Director / Key Managerial Personnel
Related party transactions [Abstract]				
Other related party transactions expense		0.38		0.12
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	2.25	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	26	27		28
Related party [Axis]	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Harsh Shailesh Parekh (w.e.f. 01 July 2019)	Dhaval Rajesh Shah	Dhaval Rajesh Shah (w.e.f. 01 July 2019)	Sandeep Kumar Singh (w.e.f. 27 August 2020)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AOWPP8606H	BQCPS5912E	BQCPS5912E	BPHPS8329K
Description of nature of transactions with related party		Reimbursement of Expenses, Compulsory Convertible Debentures issued to :	Reimbursement of Expenses	NA
Description of nature of related party relationship	Director / Key Managerial Personnel	Director / Key Managerial Personnel	Director / Key Managerial Personnel	Director
Related party transactions [Abstract]				
Other related party transactions expense		0.49	1.69	
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	28	29		30
Related party [Axis]	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sandeep Kumar Singh (w.e.f. 27 August 2020)	Dovaldas Buzinskas (w.e.f. 09 November 2020)	Dovaldas Buzinskas (w.e.f. 09 November 2020)	Chebolu V Ram
Country of incorporation or residence of related party	INDIA	SINGAPORE	SINGAPORE	INDIA
Permanent account number of related party	BPHPS8329K			ABFPC5808C
Identification number of foreign related party in country of incorporation or residence		24504111	24504111	
Description of nature of transactions with related party		NA		NA
Description of nature of related party relationship	Director	Director	Director	Chief Financial Officer
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(11)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	30	31		32
Related party [Axis]	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Chebolu V Ram	Drashti Shiram Shah (w.e.f. 10 February 2021)	Drashti Shiram Shah (w.e.f. 10 February 2021)	Shree Simba Chemist LLP
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABFPC5808C	AUHPS6598N	AUHPS6598N	ACKFS0207P
Description of nature of transactions with related party		Reimbursement of Expenses		Advance to supplier written off
Description of nature of related party relationship	Chief Financial Officer	Company Secretary	Company Secretary	Entity in which Director / Key Managerial Personnel is a Partner
Related party transactions [Abstract]				
Other related party transactions expense			0.1	15.1
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(12)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]	Other related parties [Member]			
		2	3	4	
Related party [Axis]	32	2	3	4	
	31/03/2019 to 31/03/2020	31/03/2019 to 31/03/2020	31/03/2019 to 31/03/2020	31/03/2019 to 31/03/2020	
Disclosure of transactions between related parties [Abstract]					
Disclosure of transactions between related parties [Line items]					
Name of related party	Shree Simba Chemist LLP	Ascent Wellness and Pharma Solutions Private Limited	Aycon Graph Connect Private Limited	AKP Healthcare Private Limited	
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA	
Permanent account number of related party	ACKFS0207P				
CIN of related party		U74999MH2019PTC325869	U72900MH2019PTC327097	U24304KA2017PTC106747	
Description of nature of related party relationship	Entity in which Director / Key Managerial Personnel is a Partner	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).	
Related party transactions [Abstract]					
Other related party transactions contribution received	0	0	0	0	
Outstanding balances for related party transactions [Abstract]					
Amounts payable related party transactions	0	0	0	0	
Amounts receivable related party transactions	0	0	0	0	
Outstanding commitments made by entity, related party transactions	0	0	0	0	
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0	
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0	
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0	

Disclosure of transactions between related parties [Table]

..(13)

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

Categories of related parties [Axis]	Other related parties [Member]			
	5	6	7	8
Related party [Axis]	31/03/2019 to 31/03/2020	31/03/2019 to 31/03/2020	31/03/2019 to 31/03/2020	31/03/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Aushad Pharma Distributors Private Limited	Rau and Co Pharma Private Limited	Reenav Pharma Private Limited	Dial Health drug Supplies Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U24290KA2018PTC119413	U51109TN2016PTC104216	U74999MH2018PTC308208	U51101MH2015PTC270083
Description of nature of related party relationship	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(14)

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

Categories of related parties [Axis]	Other related parties [Member]			
	9	10	11	12
Related party [Axis]	31/03/2019 to 31/03/2020	31/03/2019 to 31/03/2020	31/03/2019 to 31/03/2020	31/03/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	AARUSH TIRUPATI ENTERPRISE PRIVATE LIMITED	Aryan Wellness Private Limited	D. C. Agencies Private Limited	Desai Pharma Distributors Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U51909WB2020PTC235986	U51909HR2017PTC071447	U74999DL2016PTC304376	U74999MH2013PTC247908
Description of nature of transactions with related party		Purchase (net of return),Sale of services, Trade Receivables, Trade Payable	Purchase (net of return),Sale of services, Trade Receivables, Trade Payable	Purchase (net of return),Sale of services, Loan given to, Loan repaid by, Trade Receivables, Trade Payable
Description of nature of related party relationship	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).
Related party transactions [Abstract]				
Purchases of goods related party transactions		63.19	194.11	117.85
Revenue from rendering of services related party transactions		4.99	9.98	5.9
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	7.49	1.05	0.64
Amounts receivable related party transactions	0	0.74	1.35	0.25
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(15)

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

Categories of related parties [Axis]	Other related parties [Member]			
	13	14	15	16
Related party [Axis]	31/03/2019 to 31/03/2020	31/03/2019 to 31/03/2020	31/03/2019 to 31/03/2020	31/03/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Eastern Agencies Healthcare Private Limited	Mahaveer Medi-Sales Private Limited	Muthu Pharma Private Limited	Pearl Medicals Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74999MH2013PTC248123	U51103KA2016PTC086880	U51909TN2016PTC104638	U85120TN1999PTC042837
Description of nature of transactions with related party	Purchase (net of return), Sale of services, Interest Income, Trade Receivables, Trade Payable	Purchase (net of return), Sale of services, Trade Payable	Purchase (net of return), Sale of services, Trade Receivables	Purchase (net of return)
Description of nature of related party relationship	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).
Related party transactions [Abstract]				
Purchases of goods related party transactions	309.92	22.28	15.9	0.18
Revenue from rendering of services related party transactions	13.17	0.1	1.83	
Other related party transactions income	18.56			
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	7.9	0.02	0	0
Amounts receivable related party transactions	0.63	0	0.22	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(16)

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

Categories of related parties [Axis]	Other related parties [Member]			
	17	18	19	20
Related party [Axis]	31/03/2019 to 31/03/2020	31/03/2019 to 31/03/2020	31/03/2019 to 31/03/2020	31/03/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	VPI Medisales Private Limited	Avighna Medicare Private Limited	Shell Pharmaceuticals Private Limited	Ayro Retail Solutions Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U51909KA2016PTC095479	U51909PN2018PTC179888	U51909TN2009PTC072476	U74999PN2017PTC190721
Description of nature of transactions with related party	Purchase (net of return),Trade Payable		Purchase (net of return),Trade Payable	Purchase (net of return)
Description of nature of related party relationship	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).
Related party transactions [Abstract]				
Purchases of goods related party transactions	33.87		2.56	6
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1.28	0	0.59	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of related party [TextBlock]	Textual information (51) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No

Textual information (50)

Description of nature of transactions with related party

Sale of Goods (net of return),Purchase (net of return),Sale of services,Interest Income,Loan given to,Loan repaid by,Loan taken from,Loan repaid to ,Interest on loan repaid,Reimbursement of Expenses,Loans given,Trade Receivables,Advances to suppliers,Trade Payable,Other current liabilities,Short-term borrowings

Textual information (51)

Disclosure of related party [Text Block]

50

Related parties transactions

(i) Names of related parties and description of relationship

Name of the Entity	Relationship with the entity
Ascent Health and Wellness Solutions Private Limited	Entity having significant influence over the 91Streets Media Technologies Private Limited upto August 26, 2020.
Ascent Wellness and Pharma Solutions Private Limited	Subsidiaries of Ascent Health and Wellness Solutions Private Limited (upto August 26, 2020).
Aycon Graph Connect Private Limited	
AKP Healthcare Private Limited	
Aushad Pharma Distributors Private Limited	
Rau and Co Pharma Private Limited	
Reenav Pharma Private Limited	
Dial Health drug Supplies Private Limited	
Aarush Tirupati Enterprise Private limited	
Aryan Wellness Private Limited	
D. C. Agencies Private Limited	
Desai Pharma Distributors Private Limited	
Eastern Agencies Healthcare Private Limited	
Mahaveer Medi-Sales Private Limited	
Muthu Pharma Private Limited	
Pearl Medicals Private Limited	
VPI Medisales Private Limited	

Avighna Medicare Private Limited	
Shell Pharmaceuticals Private Limited	
Ayro Retail Solutions Private Limited	
Dharmil Sheth	Co-founder
Vishal Vijay Gupta (w.e.f. 27 August 2020)	Director
Kartik Srivatsa (w.e.f. 27 August 2020)	Director
Ankur Nand Thadani (w.e.f. 02 March 2021)	Director
Siddharth Bhaskar Shah (w.e.f. 02 March 2021)	Director / Key Managerial Personnel
Harsh Shailesh Parekh (w.e.f. 01 July 2019)	Director / Key Managerial Personnel
Dhaval Rajesh Shah (w.e.f. 01 July 2019)	Director / Key Managerial Personnel
Sandeep Kumar Singh (w.e.f. 27 August 2020)	Director
Dovaldas Buzinskas (w.e.f. 09 November 2020)	Director
Chebolu V Ram	Chief Financial Officer
Drashti Shriram Shah (w.e.f. 10 February 2021)	Company Secretary
Shree Simba Chemist LLP	Entity in which Director / Key Managerial Personnel is a Partner

(ii) Summary of transactions with related parties

	Particulars	For the year ended	For the period ended
31-Mar-21	31-Mar-20		
	Sale of Goods (net of return)		
	Ascent Health and Wellness Solutions Private Limited	1.88	11.88
	D. C. Agencies Private Limited	0.19	-
	Aarush Tirupati Enterprise Private limited	1.11	-
	Purchase (net of return)		
	Ascent Health & Wellness Solutions Private Limited	90.57	340.02

Desai Pharma Distributors Private Limited	18.51	117.85
Eastern Agencies Healthcare Private Limited	90.3	309.92
Muthu Pharma Private Limited	4.8	15.9
D. C. Agencies Private Limited	61.21	194.11
VPI Medisales Private Limited	16.89	33.87
Mahaveer Medi-Sales Private Limited	8.28	22.28
Aryan Wellness Private Limited	44.28	63.19
Pearl Medicals Private Limited	0.4	0.18
Shell Pharmaceuticals Private Limited	8.82	2.56
Aarush Tirupati Enterprise Private limited	7.26	-
Ayro Retail Solutions Private Limited	-	6
Sale of services		
Ascent Health and Wellness Solutions Private Limited	2.65	9.51
Desai Pharma Distributors Private Limited	1.91	5.9
Eastern Agencies Healthcare Private Limited	4.19	13.17
D. C. Agencies Private Limited	4.84	9.98
Aryan Wellness Private Limited	2.63	4.99
Muthu Pharma Private Limited	0.65	1.83
Ayro Retail Solutions Private Limited	0.96	-
Mahaveer Medi-Sales Private Limited	-	0.1
Interest Income		
Ascent Health & Wellness Solutions Private Limited	48.44	52.38
Eastern Agencies Healthcare Private Limited	-	18.56
Interest expense		
Ascent Health and Wellness Solutions Private Limited	3.75	-
Loan given to		
Ascent Health and Wellness Solutions Private Limited	-	1,493.20
Desai Pharma Distributors Private Limited	-	26
Loan repaid by		
Ascent Health and Wellness Solutions Private Limited	-	3.31
Desai Pharma Distributors Private Limited	-	3.16
Loan taken from		
Ascent Health and Wellness Solutions Private Limited	146.36	112.57

	Loan repaid to		
	Ascent Health and Wellness Solutions Private Limited	-	9.37
	Interest on loan repaid		
	Ascent Health and Wellness Solutions Private Limited	-	1.25
	Reimbursement of Expenses		
	Dhaval Shah	0.32	1.69
	Dharmil Sheth	0.07	3.29
	Siddharth Shah	0.25	-
	Drashti Shriram Shah	0.1	-
	Ascent Health and Wellness Solutions Private Limited	-	0.14
	Advance to supplier written off		
	Shree Simba Chemist LLP	15.1	-
	(iii) Related party closing balances as at the Balance Sheet date		
	Particulars	As at	As at
March 31, 2021	March 31, 2020		
	Loans given		
	Ascent Health & Wellness Solutions Private Limited	-	1,493.20
	Loans taken		
	Siddharth Bhaskar Shah (Liability acquired in business combination)	2.25	-
	Trade Receivables		
	Ascent Health & Wellness Solutions Private Limited	-	12.82
	Desai Pharma Distributors Private Limited	-	0.25
	Eastern Agencies Healthcare Private Limited	-	0.63
	D. C. Agencies Private Limited	-	1.35
	Aryan Wellness Private Limited	-	0.74
	Muthu Pharma Private Limited	-	0.22
	Advances to suppliers		
	Ascent Health and Wellness Solutions Private Limited	-	26
	Trade Payable		
	Ascent Health & Wellness Solutions Private Limited	-	1.14
	Desai Pharma Distributors Private Limited	-	0.64

Eastern Agencies Healthcare Private Limited	-	7.9
D. C. Agencies Private Limited	-	1.05
VPI Medisales Private Limited	-	1.28
Mahaveer Medi-Sales Private Limited	-	0.02
Aryan Wellness Private Limited	-	7.49
Pearl Medicals Private Limited	-	0
Shell Pharmaceuticals Private Limited	-	0.59
Other current liabilities		
Ascent Health & Wellness Solutions Private Limited	-	0.14
Short-term borrowings		
Ascent Health & Wellness Solutions Private Limited	-	103.2
Compulsory Convertible Debentures issued to :		
Siddharth Shah	0.13	-
Harsh Pareek	0.12	-
Dhaval Shah	0.17	-
Dharmil Sheth	0.17	-
Director Remuneration Payable		
Compensation Payable to Directors	0.62	-
Compensation Paid to Key Managerial Personnel (KMP)		
Short term employee benefits*	47.13	11.98

* Excludes amortisation of fair value of employee share based payments under IND AS 102 and provision for gratuity and leave encashment recognised on the basis of actuarial valuation as separate figures are not available.

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Segment information

Operating segments are those components of the business whose operating results are regularly reviewed by the Chief Operating Decision Maker ("CODM") of the Group to make decisions for performance assessment and resource allocation. The Group is engaged in the business of distribution of pharmaceutical products and technology platform for licensing of software and hardware to enable distribution of pharmaceutical goods. The CODM reviews these activities under the context of Ind AS 108 - Operating Segment as one single segment to evaluate the overall performance of Group's operating segment. The Board of Directors of the Group are identified as the CODM.

Accordingly, the segment revenue, segment results, total carrying amount of segment assets and segment liability, total cost incurred to acquire segment assets and total amount of charge for

depreciation during the period,
is as reflected in the Financial
Statements.

[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]	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	(A) Income tax	Income tax
Estimated financial effect of contingent liabilities	0.24	0

Footnotes

(A) The Group has reviewed all its pending litigations and proceedings and has disclosed as contingent liability wherever it is not more than likely, in its financial statements. The above contingent liabilities have not been discounted. The Group does not expect the outcome of these proceedings to have a adverse effect on its financial statements.

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]	Textual information (52) [See below]	
Whether there are any contingent liabilities	Yes	No

Textual information (52)

Disclosure of contingent liabilities [Text Block]

55 Contingent liabilities

(i) The Group has evaluated the impact of the recent Supreme Court Judgment in case of "Vivekananda Vidyamandir And Others Vs The Regional Provident Fund Commissioner (II) West Bengal" and the related circular (Circular No C-I/1(33)2019/Vivekananda VidyaMandir/284) dated March 20, 2019 issued by the Employees' Provident Fund Organisation in relation to non-exclusion of certain allowances from the definition of "basic wages" of the relevant employees for the purposes of determining contribution to provident fund under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952. Based on the assessment made by the management, the said judgment does not have any significant impact on these financial statements. The Group will continue to monitor and evaluate its position based on future events and developments.

(ii) Contingent liabilities

Sr. No.	Particulars	As at	As at
31-Mar-21	31-Mar-20		
(i)	Income tax (refer note below)	0.24	-

Note:

The Group has reviewed all its pending litigations and proceedings and has disclosed as contingent liability wherever it is not more than likely, in its financial statements. The above contingent liabilities have not been discounted. The Group does not expect the outcome of these proceedings to have an adverse effect on its financial statements.

[610500] Notes - Events after reporting period

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of events after reporting period [TextBlock]	Textual information (53) [See below]	
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

Textual information (53)

Disclosure of events after reporting period [Text Block]

59 Events after the balance sheet date

Docon Technologies Private Limited (the “Acquirer”), a wholly owned subsidiary of the Company, has entered into a share purchase agreement dated 25 June 2021 (the “SPA”) with certain shareholders that are disclosed as the promoter and members of the promoter group (collectively, the “Sellers”) of Thyrocare Technologies Limited (the “Target Company”).

The Company is a person acting in concert with the Acquirer. Pursuant to the SPA: (a) the Acquirer has agreed to acquire from the Sellers, subject to the satisfaction of certain conditions precedent as specified in the SPA, 3,49,72,999 equity shares aggregating to 66.11% shareholding in the Target Company, against an aggregate consideration of Rs 45,464.90 million; and (b) the Acquirer and the Company have made an open offer for an acquisition of up to 1,37,55,077 equity shares, aggregating to 26% shareholding in the Target Company, from the public shareholders of the Target Company, against an aggregate consideration of Rs 17,881.60 million.

[612500] Notes - Share-based payment arrangements

Disclosure of terms and conditions of share-based payment arrangement [Table]

..(1)

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

Types of share-based payment arrangements [Axis]	1		2	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of terms and conditions of share-based payment arrangement [Abstract]				
Disclosure of terms and conditions of share-based payment arrangement [Line items]				
Description of share-based payment arrangement	Employee Share Option Scheme (ESOP) of a parent Company	Employee Share Option Scheme (ESOP) of a parent Company	Employee Stock Option plans which were issued by Ascent Health and Wellness Solutions Private Limited (Acquiree) as per the Scheme of Amalgamation	Employee Stock Option plans which were issued by Ascent Health and Wellness Solutions Private Limited (Acquiree) as per the Scheme of Amalgamation
Description of vesting requirements for share-based payment arrangement	Options are granted for no consideration and vest upon completion of vesting period. Vested options are exercisable Upon occurrence of liquidity event.	Options are granted for no consideration and vest upon completion of vesting period. Vested options are exercisable Upon occurrence of liquidity event.	Options are granted for no consideration and vest upon completion of vesting period. Vested options are exercisable Upon occurrence of liquidity event.	Options are granted for no consideration and vest upon completion of vesting period. Vested options are exercisable Upon occurrence of liquidity event.
Description of maximum term of options granted for share-based payment arrangement	4 years	4 years	4 years	4 years

Disclosure of terms and conditions of share-based payment arrangement [Table]

..(2)

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

Types of share-based payment arrangements [Axis]	3		4	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of terms and conditions of share-based payment arrangement [Abstract]				
Disclosure of terms and conditions of share-based payment arrangement [Line items]				
Description of share-based payment arrangement	Employee Stock Option Scheme 2020(ESOP 2020)	Employee Stock Option Scheme 2020(ESOP 2020)	Medlife Employee Stock Option Plan 2017" (ESOP 2017)	Medlife Employee Stock Option Plan 2017" (ESOP 2017)
Description of vesting requirements for share-based payment arrangement	Options are granted for no consideration and vest upon completion of vesting period. Vested options are exercisable Upon occurrence of liquidity event.	Options are granted for no consideration and vest upon completion of vesting period. Vested options are exercisable Upon occurrence of liquidity event.	Textual information (54) [See below]	Textual information (55) [See below]
Description of maximum term of options granted for share-based payment arrangement	4 years	4 years	5 years	5 years

Disclosure of terms and conditions of share-based payment arrangement [Table]

..(3)

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

Types of share-based payment arrangements [Axis]	5	
	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	2019 CEO ESOP SCHEME	2019 CEO ESOP SCHEME
Description of vesting requirements for share-based payment arrangement	Textual information (56) [See below]	Textual information (57) [See below]
Description of maximum term of options granted for share-based payment arrangement	1 years	1 years

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/03/2019 to 30/03/2019
Disclosure of share-based payment arrangements [TextBlock]	Textual information (58) [See below]		
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options granted in share-based payment arrangement	[pure] 2,51,225	[pure] 3,12,371	
Number of share options forfeited in share-based payment arrangement	[pure] -37,493	[pure] 0	
Total changes of number of share options outstanding in share based payment arrangement	[pure] 2,13,732	[pure] 3,12,371	[pure] 0
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 5,26,103	[pure] 3,12,371	[pure] 0

Textual information (54)

Description of vesting requirements for share-based payment arrangement

For every option granted under ESOP 2017, the holder is entitled thereof with an option to apply for and be issued one equity share of the Company at an exercise price as determined by the Board while granting the options. However, no option can have the exercise price less than face value of the shares, which is presently at ₹ 100 per share. The equity shares covered under these options vest over a period ranging from twelve to sixty months from the date of grant. The exercise can be made only in the event of occurrence of a liquidation event, or at such other time and in such manner as determined by the Board.

Textual information (55)

Description of vesting requirements for share-based payment arrangement

For every option granted under ESOP 2017, the holder is entitled thereof with an option to apply for and be issued one equity share of the Company at an exercise price as determined by the Board while granting the options. However, no option can have the exercise price less than face value of the shares, which is presently at ₹ 100 per share. The equity shares covered under these options vest over a period ranging from twelve to sixty months from the date of grant. The exercise can be made only in the event of occurrence of a liquidation event, or at such other time and in such manner as determined by the Board.

Textual information (56)

Description of vesting requirements for share-based payment arrangement

For every option granted under ESOP 2017, the holder is entitled thereof with an option to apply for and be issued one equity share of the Company at an exercise price as determined by the Board while granting the options. However, no option can have the exercise price less than face value of the shares, which is presently at ₹ 100 per share. The equity shares covered under these options vest over a period ranging from twelve to sixty months from the date of grant. The exercise can be made only in the event of occurrence of a liquidation event, or at such other time and in such manner as determined by the Board.

Textual information (57)

Description of vesting requirements for share-based payment arrangement

For every option granted under ESOP 2017, the holder is entitled thereof with an option to apply for and be issued one equity share of the Company at an exercise price as determined by the Board while granting the options. However, no option can have the exercise price less than face value of the shares, which is presently at ₹ 100 per share. The equity shares covered under these options vest over a period ranging from twelve to sixty months from the date of grant. The exercise can be made only in the event of occurrence of a liquidation event, or at such other time and in such manner as determined by the Board.

Textual information (58)

Disclosure of share-based payment arrangements [Text Block]

53	Share Based Payment
A	Employee Share Option Scheme (ESOP) of a parent Company
(i)	During the year, the Company has modified the earlier Employee Stock Option plans which were issued to employees of 91Streets Media Technologies Private Limited ("91Streets / Acquirer") as per the Scheme of Amalgamation approved by National Company Law Board with effective date of merger of 91 Streets with the Company i.e. 27th August 2020.

The Scheme was accounted for as a business combination using the acquisition method of accounting under the provisions of Ind AS 103, Business Combinations with the Effective Date being the acquisition date. 91Streets has been determined to be the acquirer for accounting purposes and hence the replacement of earlier Employee Stock Option Plans by the Company has been considered as modification. There is no incremental fair value on account of replacement of employee stock option plans as at modification date i.e. 27th August, 2020.

	31-Mar-21		31-Mar-20	
	Average exercise price per share option	Number of options	Average exercise price per share option	Number of options
Opening balance	99,055	13,943	90,141	8,321
Granted during the year	1,12,249	280	1,12,249	5,622
Exercised during the year		-		-
Forfeited during the year	95,356	8,412		-
Closing balance before replacement	1,05,045	5,811	99,055	13,943
Number of options replaced	1,876	3,25,428	-	-
Number of options surrendered	1,155	26,382	-	-
No of option outstanding as at year end	1,942	2,99,046	-	-
Vested and exercisable	1,890	1,49,570	81,307	3,998

No options expired during the periods

covered in the above tables

Share options outstanding at the end of the year have the following expiry date and exercise prices:

Grant Date	Expiry date	Exercise price (Rupees)	Exercise price Revised (Rupees)*	Share options 31 March 2021	Share options 31 March 2020
(After replacement)					
01-Oct-15	Upon occurrence of liquidity event \$\$	55,938	999	896	303
01-Apr-16	55,938	999	-	1,485.00	
01-May-17	78,060	1,394	50,527	3,203.00	
01-Mar-18	1,20,125	2,145	20,160	1,665.00	
25-Jul-18	1,20,125	2,145	1,848	33	
18-Feb-19	1,20,125	2,145	21,448	383	
01-Oct-18	1,20,125	2,145	35,035	1,090.00	
18-Feb-19	1,20,125	2,145	8,904	159	
01-Oct-19	1,12,249	2,004	44,286	1,570	
01-Jan-20	1,12,249	2,004	1,00,525	4,052	
01-Apr-20	1,12,249	2,004	13,955.00	-	
01-May-20	1,12,249	2,004	24	-	
01-Jun-20	1,46,763	2,621	1388	-	
01-Jul-20	1,52,683	2,726	50	-	

* On account of scheme of amalgamation, exercise price of options granted to the employees of Acquirer has been revised.

Weighted average remaining contractual life of options outstanding at end of period

2.75 years -

The model inputs for options granted during the year ended 31 March 2021 included :

Options are granted for no consideration and vest upon completion of vesting period. Vested options are exercisable Upon occurrence of liquidity event.

Expected price

volatility

Grant Date	Share price at grant date	Risk-free interest rate	Time to Maturity	Fair value of stock options (Rupees)
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					of the company's shares
01-Oct-15	49,695	21.67%	7.56%	1-4 years	11,293 to 18,800
01-Apr-16	49,695	22.21%	7.46%	1-4 years	11,383 to 18,832
01-May-17	77,488	21.12%	6.96%	1-4 years	20,866 to 31,591
01-Mar-18	1,19,324	22.49%	7.61%	1-4 years	47,453
25-Jul-18	1,20,125	23.61%	7.97%	1-4 years	47,687
01-Oct-18	1,19,808	23.73%	8.00%	1-4 years	46,530
18-Feb-19	2,24,105	24.73%	7.12%	1-4 years	1,39,211
18-Feb-19	2,24,105	24.73%	7.12%	1-4 years	1,39,211
01-Oct-19	2,24,131	24.16%	6.66%	1-4 years	1,38,267
01-Jan-20	2,08,764	24.20%	6.50%	1-4 years	1,21,408
01-Apr-20	2,08,764	24.20%	6.50%	1-4 years	1,21,408
01-May-20	2,08,764	24.20%	6.50%	1-4 years	1,21,408
01-Jun-20	2,47,272	40.23%	4.48%	1-4 years	1,46,763
01-Jul-20	2,47,272	40.23%	4.48%	1-4 years	1,46,763

(ii)

During the year, the Company has modified the earlier Employee Stock Option plans which were issued by Ascent Health and Wellness Solutions Private Limited (Acquiree) as per the Scheme of Amalgamation approved by National Company Law Board with effective date of amalgamation of 91 Streets with the Company i.e. 27th August 2020. The Scheme was accounted for as a business combination using the acquisition method of accounting under the provisions of Ind AS 103, Business Combinations with the Effective Date being the acquisition date.

	31-Mar-21		31-Mar-20	
	Average exercise price per share option	Number of options	Average exercise price per share option	Number of options
Number of options issued as at replacement date i.e 27 August 2020	1,636	1,31,650	-	-
Number of options surrendered	1,319	29,081	-	-
Exercised during the year	-	-	-	-
Forfeited during the year	-	-	-	-

Closing balance	1,727	1,02,569	-	-
Vested and exercisable	1,502	56,822	-	-

No options expired during the periods covered in the above tables

Share options outstanding at the end of the year have the following expiry date and exercise prices:

Replacement date	Expiry date	Exercise price (INR)	Share options 31 March 2021	Share options 31 March 2020
	Upon occurrence of liquidity event \$			
27-Aug-20		1,319	41,639	-
27-Aug-20		2,005	56,882	-
27-Aug-20		2,005	4,048	-
Weighted average remaining contractual life of options outstanding at end of period			2.75 years	-

The incremental fair value charged to the Statement of Profit and loss account on account of modification is Rs 54.77 million.

The model inputs for options modified during the year ended 31 March 2021 included :

Options are granted for no consideration and vest upon completion of vesting period. Vested options are exercisable Upon occurrence of liquidity event.

(Replacement date)	Replacement date	Share price at grant date	Expected price volatility of the company's shares	Risk-free interest rate	Time to Maturity	Fair value of stock options (Rs.)
	27-Aug-20	4,415.58	40.23%	4.48%	1-4 years	3,195
	27-Aug-20	4,415.58	41.61%	5.06%	1-4 years	2,728

Note: The dividend yield considered for valuation of above stock option is Nil.

The Company has established Employee Stock Option Scheme 2020(ESOP 2020) with effect from 27th August 2020 to enable the employees of the Group to participate

(iii)

in the future growth and success of the Company. ESOP 2020 is operated at the discretion of the Board.

These options which confer a right but not an obligation on the employee to apply for equity shares of the Company once the terms and conditions set forth in the ESOP 2020 and the option agreement have been met. Vesting conditions would be subject to continued employment with the Company.

The fair value at grant date is independently determined using the Black-Scholes Model which takes into account the exercise price, the term of the option, the share price at grant date and expected price volatility of the underlying share, the expected dividend yield and the risk-free interest rate for the term of the option. The expected price volatility is based on the historic volatility (based on the remaining life of the options), adjusted for any expected changes to future volatility due to publicly available information.

ESOP Scheme 2020 defines "Liquidity Event" as the date of expiry of options. "Liquidity Event" for ESOP Scheme 2020 means any event or transaction as decided and approved by the Board as liquidity event for the purposes of ESOP plan, from time to time, which more particularly includes the following events:

- a. Strategic Sale event conferring a right of drag along to the Current Shareholders
- b. Listing, whereby the Shares of the Company get listed on any recognized Stock Exchange; and
- c. Any other event, which the Board may designate as a liquidity event for the purpose of the ESOP

The options granted under above scheme can only be exercised in the case of happening of a Liquidity Event. Further, prior to listing, in case none of the Liquidity Events happens, the Board, shall have the right (without any obligation) to settle any or all of the unexercised Vested Options, in one or more tranches, by way of cash payment. However, the management intends to settle by issue of equity shares.

The company has below share based payment arrangement under ESOP 2020 which are issued during the year:

31-Mar-21

31-Mar-20

	Average exercise price per share option	Number of options	Average exercise price per share option	Number of options
Opening balance	-	-	-	-
Granted during the year	2,699	1,15,464	-	-
Exercised during the year	-	-	-	-
Forfeited during the year	-	-	-	-
Closing balance	2,699	1,15,464	-	-
Vested and exercisable	-	-	-	-

No options expired during the periods covered in the above tables

Share options outstanding at the end of the year have the following expiry date and exercise prices:

Grant Date	Expiry date	Exercise price (INR)	Share options 31 March 2021	Share options 31 March 2020
01-Sep-20	Upon occurrence of liquidity event \$\$	2,005	3,551	-
01-Sep-20	100	2,494	-	-
01-Sep-20	4,009	42,382	-	-
01-Oct-20	2,005	32,505	-	-
01-Nov-20	2,005	749	-	-
01-Jan-21	2,005	31,912	-	-
02-Mar-21	2,005	1,871	-	-
Weighted average remaining contractual life of options outstanding at end of period			2.75 years	-

The model inputs for options granted during the year ended 31 March 2021 included :

Options are granted for no consideration and vest upon completion of vesting period. Vested options are exercisable Upon occurrence of liquidity event.

Grant Date	Share price at grant date	Expected price volatility	Risk-free interest rate	Time to Maturity	Weighted average of fair value of
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			of the company's shares			stock option (Rupees)
	01-Sep-20	4,416	37.64%	4.79%	1-4 years	1,776
	01-Oct-20	4,416	37.95%	4.91%	1-4 years	2,775
	01-Nov-20	5,601	38.19%	4.63%	1-4 years	3,881
	01-Jan-21	5,601	38.72%	4.40%	1-4 years	3,866
	02-Mar-21	5,601	37.62%	5.02%	1-4 years	3,887

B Employee Share Option Scheme (ESOP) of Medlife International Private Limited including its subsidiaries ("Medlife Group")

(i) Accounting of Employee Stock Option of Medlife International Private Limited at acquisition date

During the year, the Group has acquired Medlife Group w.e.f. 22nd January 2021. The Group has measured employee stock options of Medlife International Private Limited which were vested as on acquisition date at their market based measure and recognized Rs 1093.93 million as part of non-controlling interest in the acquiree as per Ind AS 103 - "Business Combination". Further, in the case un-vested stock options are measured at market-based measure as if the acquisition date were the grant date. Further, the group has not replaced employee stock options of Medlife International at acquisition date.

(ii) Brief about Medlife Employee Stock Option Plan 2017:

On 14 January 2017, the shareholders approved the "Medlife Employee Stock Option Plan 2017" (ESOP 2017) for issue of stock options to the key employees of the Group. According to the ESOP 2017, the employee selected will be entitled to eligible options, subject to satisfaction of the prescribed vesting conditions as per ESOP 2017. The other relevant terms of the grant are as below:

For every option granted under ESOP 2017, the holder is entitled thereof with an option to apply for and be issued one equity share of the Company at an exercise price as determined by the Board while granting the options. However, no option can have the exercise price less than face value of the shares, which is presently at ₹ 100 per share. The equity shares covered under these options vest over a period ranging from twelve to sixty months from the date of grant. The exercise can be made only in the event of

occurrence of a liquidation event, or at such other time and in such manner as determined by the Board.

2019 CEO ESOP Scheme:

On 30 July 2019, the board of directors approved the Equity Settled “2019 CEO ESOP SCHEME” for issue of stock options to CEO of the Company Mr. Ananth Sankaranarayanan. According to the scheme, the CEO will be entitled to options, subject to satisfaction of the prescribed vesting conditions.

Key features of these plans are provided in the below table:

Key Terms	ESOP 2017	CEO ESOP Scheme
Class of Share	Equity Shares	Equity Shares
Vesting Pattern	One to five years	One year
Exercise Price	Exercisable at the exercise price of INR 100 per option or FMV as approved by the board	

Movement in stock options during the period January 22, 2021 to March 31, 2021

The following table illustrates the number and weighted average exercise price of share options during the period

No. of options	ESOP Plan 2017		2019 CEO ESOP Scheme	
	WAEP	No. of options	WAEP	
Outstanding as at the date of acquisition	76,986	100	2,21,442	100
Granted during the period	3,831	100	-	-
Exercised during the period	-	-	-	-
Forfeited during the period	-	100	-	-
Outstanding options as at the end of the year	80,817	100	2,21,442	100
Weighted Average Remaining Contractual Life	3.08 years			

***Weighted Average Exercise Price**

The weighted average fair value of the options granted during the period is Rs 3,909.70

The weighted average share price during the period is Rs 3,993.70

The Black Scholes valuation model has been used for computing the weighted average fair value considering the following inputs:

	31-Mar-21
Expected dividend yield	0.00%
Expected Annual Volatility of Shares	34.14%
Risk-free interest rate (%)	5.66%
Exercise price (INR)	100
Expected life of the options granted (in years)	3.08 years

The expected life of the stock is based on historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may also not necessarily be the actual outcome.

Share-based payment expenses	For the year ended 31 March, 2021	For the year ended 31 March, 2020
Total expense recognised in 'employee benefit expense	568.08	239.2

[613000] Notes - Earnings per share

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020
Disclosure of earnings per share [TextBlock]	Textual information (59) [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 (59)

Disclosure of earnings per share [Text Block]

		(Amount in million, except no. of shares)	
		For the year ended	For the period ended
31-Mar-21	Particulars		
	Earnings per equity share		
	31-Mar-20		
	Profit/(loss) attributable to owners	-6,361.89	-3,352.23
	Weighted average number of shares used in basic/diluted earnings per share	3,07,68,101	2,59,55,107
	Nominal value of equity shares	10	10
	Basic and Diluted Earnings per share (in rupees)	-206.77	-129.15

The following options issued by the group have not been considered in calculation of diluted earnings per share, the same being anti-dilutive in nature

a) ESOPs issued to employees pursuant to various ESOP schemes of the group (Refer note 53)

b) Share warrants issued

c) Optionally convertible redeemable debentures convertible into equity shares of the group

d) Compulsory Convertible debentures convertible into variable number of shares

[610900] Notes - First time adoption

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

	01/04/2020 to 31/03/2021	31/03/2019 to 31/03/2020	01/03/2019 to 30/03/2019
Disclosure of first-time adoption [TextBlock]	Textual information (60) [See below]		
Whether company has adopted Ind AS first time	Yes	No	
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]			
Equity as per Indian GAAP	0	0	0
Equity as per Ind AS	0	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]			
Comprehensive income as per Indian GAAP	0	0	0
Comprehensive income as per Ind AS	0	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]			
Profit (loss) for the period as per Indian GAAP	0	0	0
Profit (loss) for the period as per Ind AS	0	0	0

Textual information (60)

Disclosure of first-time adoption [Text Block]

These financial statements for the year ended 31 March 2021 are the first financial statements, the Group has prepared in accordance with Ind AS. For the period ended 31 March 2020 (which is the first financial statements after incorporation), the Group prepared its financial statements in accordance with accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Indian GAAP) and amended thereafter. Accordingly, the Group has prepared financial statements which comply with Ind AS applicable for periods ending on 31 March 2021 together with the comparative period data as at and for the period ended 31 March 2020 as described in the summary of significant accounting policies.