

API HOLDINGS LIMITED
Consolidated Financial Statements for period 01/04/2021 to 31/03/2022

[700300] Disclosure of general information about company

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	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	12MONTHS	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	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	T54059480
Date of signing audit report by auditors	13/09/2022
Date of signing of balance sheet by auditors	13/09/2022

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

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

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of API Holdings Limited (formerly known as API Holdings Private Limited)
Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of API Holdings Limited (formerly known as 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") and its associate companies (refer Note 54(f) to the attached consolidated financial statements), which comprise the Consolidated Balance Sheet as at March 31, 2022, and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("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, and its associate companies as at March 31, 2022, of consolidated total comprehensive loss (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 and its associate companies 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 the Institute of Chartered Accountants of India and the relevant provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in sub-paragraph 12 of the Other Matters section below, is sufficient and appropriate to provide a basis for our opinion.

Other Information

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

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed and the reports of the other auditors as furnished to us (Refer paragraph 12 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 including its associate companies 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 and of its associate companies 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the 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 and of its associate companies are responsible for assessing the ability of the Group and of its associate companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

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

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 consolidated 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 and its associate companies 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 and its associate companies 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 and its associate companies to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

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

Other Matters

We did not audit the financial statements of three subsidiaries whose financial statements reflect total assets of Rs. 15,830.02 million and net assets of Rs. 8,282.31 million as at March 31, 2022, total revenue of Rs. 8,433.34 million, total comprehensive loss (comprising of loss and other comprehensive income) of Rs. 919.83 million and net cash out flows amounting to Rs. 266.83 million for the year ended on that date, as considered in the consolidated financial statements. The consolidated financial statements also include the Group's share of total comprehensive income (comprising of profit and other comprehensive income) of Rs. 1.66 million for the year ended March 31, 2022 as considered in the consolidated financial statements, in respect of one associate company respectively, whose financial statements have not been audited by us. These 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 these subsidiaries and associate company 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 subsidiaries, joint ventures and associate companies, 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 paragraph 3(xxi) of the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we report that there are no qualifications or adverse remarks included by the respective auditors in their CARO 2020 reports issued in respect of the standalone financial statements of the companies which are included in these Consolidated Financial Statements.

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), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flow 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.

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

With respect to the adequacy of internal financial controls with reference to consolidated 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:

i. The consolidated financial statements disclose the impact, if any, of pending litigations on the consolidated financial position of the Group and its associate companies— Refer Note 55 to the consolidated financial statements.

The Group and its associate companies were not required to recognise a provision as at March 31, 2022 under the applicable law or accounting standards, as it does not have any material foreseeable losses on long-term contract. The Group and its associate companies did not have any derivative contracts as at March 31, 2022.

During the year ended March 31, 2022, there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, its subsidiary companies and its associate companies incorporated in India.

(a) The respective Managements of the Company, its subsidiaries and its associates which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries and associates, respectively that, to the best of their knowledge and belief, as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or any of such subsidiaries or its associates to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries or its associates ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries (Refer Note 60(f) to the consolidated financial statements);

(b) The respective Managements of the Company, its subsidiaries and its associate which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries and associates, respectively that, to the best of their knowledge and belief, as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries or associates from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries or associates shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries (Refer Note 60(f) to the consolidated financial statements).

(c) Based on the audit procedures, that has been considered reasonable and appropriate in the circumstances, performed by us and those performed by the auditors of the subsidiaries and associates which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our or other auditor's notice that has caused us

or the other auditors to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material

misstatement.

The dividend declared during the year by the Holding Company, its subsidiary companies and its associate companies, is in compliance with Section 123 of the Act.

The Group and its associate companies have paid/ provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.

For Price Waterhouse Chartered Accountants LLP

Firm Registration Number:012754N/N500016

Nitin Khatri

Partner

Membership Number: 110282

UDIN: 22110282ASBZEJ1160

Place: Mumbai

Date: September 13, 2022

Report on the Internal Financial Controls with reference to Consolidated Financial Statements under clause (i) of sub-section 3 of Section 143 of the Act

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

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company, its subsidiary companies and its associate 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 ("the Guidance Note") 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

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 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.

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.

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 Holding Company's internal financial controls system with reference to consolidated financial statements.

Meaning of Internal Financial Controls with reference to financial statements

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

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

In our opinion, the Holding Company, its subsidiary companies and its associate 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, 2022, 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 issued by the ICAI.

Other Matters

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 three subsidiary companies and one associate company, 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 modified in respect of this matter.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number:012754N/N500016

Nitin Khatri
Partner
Membership Number: 110282

UDIN: 22110282ASBZEJ1160
Place: Mumbai
Date: September 13, 2022

[110000] Balance sheet

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

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 5,608.72	(B) 1,562.16	
Capital work-in-progress	69.59	2.5	
Goodwill	70,955.45	31,921.56	
Other intangible assets	6,635.14	668.55	
Intangible assets under development	9.97	0	
Investments accounted for using equity method	(C) 2,965.22	(D) 0	
Non-current financial assets [Abstract]			
Non-current investments	152.79	1.08	
Loans, non-current	0	0	
Other non-current financial assets	380.11	114.02	
Total non-current financial assets	532.9	115.1	
Deferred tax assets (net)	168.16	16.75	
Other non-current assets	(E) 2,016.07	(F) 1,585.68	
Total non-current assets	88,961.22	35,872.3	
Current assets [Abstract]			
Inventories	7,612.4	4,056.16	
Current financial assets [Abstract]			
Current investments	1,261.53	8.06	
Trade receivables, current	8,608.5	3,582.86	
Cash and cash equivalents	1,543.97	2,295.45	
Bank balance other than cash and cash equivalents	1,748.18	936.36	
Loans, current	555.36	9	
Other current financial assets	757.24	421.34	
Total current financial assets	14,474.78	7,253.07	
Current tax assets	0	2.35	
Other current assets	2,934.87	1,869.56	
Total current assets	25,022.05	13,181.14	
Total assets	113,983.27	49,053.44	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	6,142.04107	256.2012	0.1
Other equity	(G) 60,830.81	(H) 34,137.61	
Total equity attributable to owners of parent	66,972.85	34,393.81	
Non controlling interest	3,251.96	1,417.95	
Total equity	70,224.81	35,811.76	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	1,000.69	2,321.53	
Other non-current financial liabilities	(I) 3,033.8	(J) 803.48	
Total non-current financial liabilities	4,034.49	3,125.01	
Provisions, non-current	129.45	146.8	
Deferred tax liabilities (net)	1,977.56	207.69	
Other non-current liabilities	0.9	0.08	
Total non-current liabilities	6,142.4	3,479.58	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	24,853.54	3,532.35	
Trade payables, current	4,588.81	3,655.53	
Other current financial liabilities	(K) 6,348.41	(L) 1,542.41	
Total current financial liabilities	35,790.76	8,730.29	
Other current liabilities	(M) 1,339.99	(N) 783.53	
Provisions, current	438.12	245.39	

Current tax liabilities	47.19	2.89
Total current liabilities	37,616.06	9,762.1
Total liabilities	43,758.46	13,241.68
Total equity and liabilities	113,983.27	49,053.44

Footnotes

- (A) Property, plant and equipment : 3613.83 Right-of-use assets : 1994.89
 (B) Property, plant and equipment : 613.68 Right-of-use assets : 948.48
 (C) 429,185 (31 March 2021: Nil) equity shares of Rs 10 each fully paid up of Equinox Labs Private Limited : 209.2 650,000 (31 March 2021: Nil) equity shares of Rs10 each fully paid up in Impex Healthcare Private Limited : 206.36 49,17,499 (31 March 2021: Nil) Equity Shares of Rs10 each, fully paid of Marg ERP Limited * : 2549.66
 (D) 429,185 (31 March 2021: Nil) equity shares of Rs 10 each fully paid up of Equinox Labs Private Limited : 0 650,000 (31 March 2021: Nil) equity shares of Rs10 each fully paid up in Impex Healthcare Private Limited : 0 49,17,499 (31 March 2021: Nil) Equity Shares of Rs10 each, fully paid of Marg ERP Limited * : 0
 (E) Current tax assets (net) - Non-current : 558.46 Other non-current assets : 1457.61
 (F) Current tax assets (net) - Non-current : 186.14 Other non-current assets : 1399.54
 (G) Equity component of compound financial instruments : 78.9 Reserves and surplus : 60751.91 Instruments entirely in the nature of equity : 0
 (H) Equity component of compound financial instruments : 828.9 Reserves and surplus : 33193.24 Instruments entirely in the nature of equity : 115.47
 (I) Lease liabilities : 1505.61 Other financial liabilities : 1528.19
 (J) Lease liabilities : 795.68 Other financial liabilities : 7.8
 (K) Lease liabilities : 382.52 Other financial liabilities : 5965.89
 (L) Lease liabilities : 191.36 Other financial liabilities : 1351.05
 (M) Other current liabilities : 1150.26 Contract liabilities : 189.73
 (N) Other current liabilities : 707.09 Contract liabilities : 76.44

[210000] Statement of profit and loss

Earnings per share [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -7.28	[INR/shares] -2.67
Basic earnings (loss) per share from discontinued operations		[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -7.28	[INR/shares] -2.67
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -7.28	[INR/shares] -2.67
Diluted earnings (loss) per share from discontinued operations		[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -7.28	[INR/shares] -2.67

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	57,288.21	23,352.69
Other income	521.81	253.93
Total income	57,810.02	23,606.62
Expenses [Abstract]		
Cost of materials consumed	854.6	0
Purchases of stock-in-trade	52,566.12	22,668.17
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2,290.53	-1,143.95
Employee benefit expense	14,589.71	2,702.94
Finance costs	2,582.64	434.31
Depreciation, depletion and amortisation expense	1,587.85	329.01
Other expenses	15,025.51	4,818.8
Total expenses	84,915.9	29,809.28
Profit before exceptional items and tax	-27,105.88	-6,202.66
Exceptional items before tax	-12,608.43	0
Total profit before tax	-39,714.31	-6,202.66
Tax expense [Abstract]		
Current tax	342.74	46.68
Deferred tax	-125.48	164.02
Total tax expense	217.26	210.7
Total profit (loss) for period from continuing operations	-39,931.57	-6,413.36
Share of profit (loss) of associates and joint ventures accounted for using equity method	6.61	0
Total profit (loss) for period	-39,924.96	-6,413.36
Profit or loss, attributable to owners of parent	-40,276.98	-6,361.89
Profit or loss, attributable to non-controlling interests	352.02	-51.47
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	106.05	-34.91
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	106.05	-34.91
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	106.05	-34.91
Total comprehensive income	-39,818.91	-6,448.27
Comprehensive income attributable to net of tax [Abstract]		
Comprehensive income, attributable to owners of parent	-40,170.7	-6,396.16
Comprehensive income, attributable to non-controlling interests	351.79	-52.11
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	106.05	-34.91
Total comprehensive income	-39,818.91	-6,448.27
Comprehensive income attributable to [Abstract]		
Comprehensive income, attributable to owners of parent	-40,170.7	-6,396.16
Comprehensive income, attributable to non-controlling interests	351.79	-52.11
Earnings per share explanatory [TextBlock]	Textual information (2) [See below]	
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

Textual information (2)

Earnings per share explanatory [Text Block]

47	Loss per equity share		(Amount in millions, except no. of shares)
	Particulars	For the year ended	For the year ended
March 31, 2022	March 31, 2021		
	Loss attributable to owners	-40,276.98	-6,361.89
	Weighted average number of shares used in basic/diluted earnings per share	5,53,05,66,129	2,38,71,03,950
	Nominal value of equity shares	1	10
	Basic and Diluted Earnings / (Loss) per share (in Rupees)	-7.28	-2.67
	The following instruments 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)		

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-39,924.96	-6,413.36		-39,924.96
Changes in comprehensive income components	106.28	-34.27		106.28
Total comprehensive income	-39,818.68	-6,447.63		-39,818.68
Other changes in equity [Abstract]				
Other additions to reserves	-352.02	51.47		-352.02
Appropriation towards bonus shares	5,583.67	228.15		5,583.67
Increase (decrease) through other contributions by owners, equity	72,447.57	38,333.83		72,447.57
Other changes in equity, others	0	-34.23		0
Total other changes in equity	66,511.88	38,122.92		66,511.88
Total increase (decrease) in equity	26,693.2	31,675.29		26,693.2
Other equity at end of period	60,830.81	34,137.61	2,462.32	60,830.81

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-6,413.36		0	0
Changes in comprehensive income components	-34.27			
Total comprehensive income	-6,447.63		0	0
Other changes in equity [Abstract]				
Other additions to reserves	51.47			
Appropriation towards bonus shares	228.15			
Increase (decrease) through other contributions by owners, equity	38,333.83		-750	750
Other changes in equity, others	-34.23			
Total other changes in equity	38,122.92		-750	750
Total increase (decrease) in equity	31,675.29		-750	750
Other equity at end of period	34,137.61	2,462.32	78.9	828.9

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Equity component of financial instrument [Member]	Reserves [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-39,924.96	-6,413.36	
Changes in comprehensive income components		106.28	-34.27	
Total comprehensive income		-39,818.68	-6,447.63	
Other changes in equity [Abstract]				
Other additions to reserves		-352.02	51.47	
Appropriation towards bonus shares		5,583.67	228.15	
Increase (decrease) through other contributions by owners, equity		73,313.04	37,484.62	
Other changes in equity, others		0	-34.24	
Total other changes in equity		67,377.35	37,273.7	
Total increase (decrease) in equity		27,558.67	30,826.07	
Other equity at end of period	78.9	60,751.91	33,193.24	2,367.17

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Capital reserves [Member]			Securities premium reserve [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Appropriation towards bonus shares				5,583.67
Increase (decrease) through other contributions by owners, equity				68,118.64
Other changes in equity, others	0	0		
Total other changes in equity	0	0		62,534.97
Total increase (decrease) in equity	0	0		62,534.97
Other equity at end of period	1.3	1.3	1.3	109,692.66

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Securities premium reserve [Member]		Employee stock options outstanding [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Appropriation towards bonus shares	228.15			
Increase (decrease) through other contributions by owners, equity	38,018.34		5,964.88	700.59
Total other changes in equity	37,790.19		5,964.88	700.59
Total increase (decrease) in equity	37,790.19		5,964.88	700.59
Other equity at end of period	47,157.69	9,367.5	7,051.47	1,086.59

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Employee stock options outstanding [Member]	Amalgamation reserve [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other changes in equity, others		0	-34.24	
Total other changes in equity		0	-34.24	
Total increase (decrease) in equity		0	-34.24	
Other equity at end of period	386	-27.28	-27.28	6.96

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Retained earnings [Member]			Remeasurements of defined benefit plans [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-39,924.96	-6,413.36		0
Changes in comprehensive income components	106.28	-34.27		
Total comprehensive income	-39,818.68	-6,447.63		0
Other changes in equity [Abstract]				
Other additions to reserves	-352.02	51.47		
Increase (decrease) through other contributions by owners, equity	-770.48	-1,234.31		
Total other changes in equity	-1,122.5	-1,182.84		
Total increase (decrease) in equity	-40,941.18	-7,630.47		0
Other equity at end of period	-55,966.24	-15,025.06	-7,394.59	0

Statement of changes in equity [Table]

..(8)

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		-39,924.96	-6,413.36
Changes in comprehensive income components			106.28	-34.27
Total comprehensive income	0		-39,818.68	-6,447.63
Other changes in equity [Abstract]				
Other additions to reserves			(A) -352.02	(B) 51.47
Increase (decrease) through other contributions by owners, equity			-770.48	-1,234.31
Total other changes in equity			-1,122.5	-1,182.84
Total increase (decrease) in equity	0		-40,941.18	-7,630.47
Other equity at end of period	0	0	-55,966.24	-15,025.06

(A) - Non controlling interest

(B) - Non controlling interest

Statement of changes in equity [Table]

..(9)

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

Components of equity [Axis]	Other retained earning [Member]	Money received against share warrants [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Increase (decrease) through other contributions by owners, equity			-16.25	
Total other changes in equity			-16.25	
Total increase (decrease) in equity		0	-16.25	
Other equity at end of period	-7,394.59	0	0	16.25

Statement of changes in equity [Table]

..(10)

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

Components of equity [Axis]	Other equity other [Member]			Other equity other 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Increase (decrease) through other contributions by owners, equity	-115.47	115.46		-114.75
Other changes in equity, others		0.01		
Total other changes in equity	-115.47	115.47		-114.75
Total increase (decrease) in equity	-115.47	115.47		-114.75
Other equity at end of period	0	115.47	0	0
Description of nature of other equity, others	Refer to child member	Refer to child member		compulsorily convertible preference shares

Statement of changes in equity [Table]

..(11)

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Increase (decrease) through other contributions by owners, equity	114.75		-0.72	0.71
Other changes in equity, others				0.01
Total other changes in equity	114.75		-0.72	0.72
Total increase (decrease) in equity	114.75		-0.72	0.72
Other equity at end of period	114.75	0	0	0.72
Description of nature of other equity, others	compulsorily convertible preference shares		Compulsorily Convertible Debentures	Compulsorily Convertible Debentures

Statement of changes in equity [Table]

..(12)

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

Components of equity [Axis]	Other equity other 2 [Member]
	31/03/2020
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Other equity at end of period	0

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

	01/04/2021 to 31/03/2022
Disclosure of notes on changes in equity [TextBlock]	Textual information (3) [See below]

Textual information (3)

Disclosure of notes on changes in equity [Text Block]

A.	Equity Share Capital	
	Particulars	Amount
	Balance as at April 1, 2020	0.1
	Reduction pursuant to scheme of amalgamation (refer note 22 (ii) (a))	-0.1
	Changes during the year	256.2
	Balance as at March 31, 2021	256.2
	Balance as at April 1, 2021	256.2
	Changes during the year	5,885.84
	Balance as at March 31, 2022	6,142.04
B.	Instrument entirely in the nature of equity	
	Particulars	Amount
	Balance as at April 1, 2020	-
	Changes during the year	115.47
	Balance as at March 31, 2021	115.47
	Balance as at April 1, 2021	115.47

C.	Particulars	Reserve and Surplus		Amalgamation	Employee stock option outstanding	Equity component of compound financial instruments	Money received against share warrants	Total Other equity	Non controlling interest	
		Securities premium reserve	Retained earnings							Capital reserve
	Changes during the year		-115.47							
	As at March 31, 2022	-								
	Other equity									
	deficit balance									
	Balance as at April 1, 2020	9,367.50	-7,394.59	1.3	6.96	386	78.9	16.25	2,462.32	0.01
	Profit / (loss) for the year	-	-6,361.89	-	-	-	-	-	-6,361.89	-51.47
	Other comprehensive income / (loss) (net of tax)	-	-34.27	-	-	-	-	-	-34.27	-0.64
	Total comprehensive income / (loss) for the year	-	-6,396.16	-	-	-	-	-	-6,396.16	-52.11
	Transaction with owners in the their capacity as owners									
	Equity component of instruments issued during the year	-	-	-	-	-	750	-	750	-
	Issue of equity shares and instruments in the nature of equity	13,134.18	-	-	-	-	-	-	13,134.18	-
	Issue of equity instruments as consideration for business combination	24,906.07	-	-	-	-	-	-	24,906.07	-

Bonus shares issued	-228.15	-	-	-	-	-	-	-228.15	-
Transaction cost on issue of equity instruments	-21.91	-	-	-	-	-	-	-21.91	-
Employee share based payment issued in business combination	-	-	-	-	268.7	-	-	268.7	-
Employee share based payment expense	-	-	-	-	568.08	-	-	568.08	-
Employee share options repurchased during the year	-	-86.18	-	-	-136.19	-	-	-222.37	-
Adjustment on conversion of share warrants	-	-35.2	-	-	-	-	-16.25	-51.45	-
Put liability recognised	-	-1,112.93	-	-	-	-	-	-1,112.93	-
Non-controlling interests on acquisition of businesses	-	-	-	-	-	-	-	-	1,470.0€
Adjustment on account of amalgamation of Acquirer	-	-	-	-34.24	-	-	-	-34.24	-
Balance as at March 31, 2021	47,157.69	-15,025.06	1.3	-27.28	1,086.59	828.9	-	34,022.14	1,417.9€
Balance as at April 1, 2021	47,157.69	-15,025.06	1.3	-27.28	1,086.59	828.9	-	34,022.14	1,417.9€
Profit / (loss) for the year	-	-40,276.98	-	-	-	-	-	-40,276.98	352.02
Other comprehensive income / (loss) (net of tax)	-	106.28	-	-	-	-	-	106.28	-0.23
Total comprehensive income / (loss) for the year	-	-40,170.70	-	-	-	-	-	-40,170.70	351.79
Transactions with owners in their capacity as owners									
Reclassification									

of Non
Controlling
Interest to
Employee

-	-	-	-	1,093.93	-	-	1,093.93	-1,093.9
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Stock Option Outstanding*										
Issue of equity shares and instruments in the nature of equity	67,314.51	-	-	-	-	-	-	-	67,314.51	-
Bonus shares issued	-5,583.67	-	-	-	-	-	-	-	-5,583.67	-
Transaction cost on issue of equity instruments	-131.57	-	-	-	-	-	-	-	-131.57	-
Transfer on exercise of stock option	935.7	-	-	-	-923.33	-	-	-	12.37	18
Employee share based payment expense	-	-	-	-	6,300.45	-	-	-	6,300.45	-
Employee share options repurchased during the year	-	-352.59	-	-	-506.17	-	-	-	-858.76	-
Adjustment on conversion during the year	-	-	-	-	-	-750	-	-	-750	-
Change in value of put liability	-	-417.89	-	-	-	-	-	-	-417.89	-
Non-controlling interests on acquisition of business	-	-	-	-	-	-	-	-	-	2,558.14
Balance as at March 31, 2022	1,09,692.66	-55,966.24	1.3	-27.28	7,051.47	78.9	-	-	60,830.81	3,251.9€

*

Reclassification of Non Controlling Interest to Employee stock option outstanding pursuant to replacement of employee stock options of the subsidiary company with employee stock option of the holding company pursuant to the merger of

subsidiary with
the holding

company.
Refer note 52.

24	Other equity			
	Particulars	Notes	As at	As at
March 31, 2022	March 31, 2021			
	Securities premium reserve	(i)	1,09,692.66	47,157.69
	Capital reserve	(ii)	1.3	1.3
	Employee stock option outstanding	(iii)	7,051.47	1,086.59
	Equity component of compound financial instruments	(iv)	78.9	828.9
	Retained earnings / (Accumulated deficit)	(v)	-55,966.24	-15,025.06
	Amalgamation (deficit) / reserve balance	(vi)	-27.28	-27.28
			60,830.81	34,022.14

(i)	Securities premium reserve			
	Particulars		As at	As at
March 31, 2022	March 31, 2021			
	Balance at the beginning of the year		47,157.69	9,367.50
	Premium on issue of shares		67,314.51	13,134.18
	Issue of equity instruments as consideration for business combination	-		24,906.07
	Transaction cost on issue of equity instruments		-131.57	-21.91
	Bonus shares issued		-5,583.67	-228.15
	Transfer on exercise of stock option		935.7	-
	Balance at the end of the year		1,09,692.66	47,157.69

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, 2022	March 31, 2021			

	Balance at the beginning of the year	1.3	1.3
	Movement for the period	-	-
	Balance at the end of the year	1.3	1.3
	Capital Reserves represents bargain purchase in previous acquisitions.		
(iii)	Employee stock option outstanding		
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Balance at the beginning of the year	1,086.59	386
	Options repurchased during the period	-506.17	-136.19
	Replacement of stock options of subsidiary	1,093.93	-
	On account of business combination	-	268.7
	Compensation for the year	6,300.45	568.08
	Options exercised during the period	-923.33	-
	Balance at the end of the year	7,051.47	1,086.59
	The employee stock option account is used to recognize the grant date fair value of options issued to employees under stock option schemes.		
	Reclassification of Non Controlling Interest to Employee stock option outstanding pursuant to replacement of employee stock options of the subsidiary company with the employee stock options of the Holding company.		
(iv)	Equity component of compound financial instruments		
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Balance at the beginning of the year	828.9	78.9
	15.50% Compulsory Convertible Debentures, fully paid (refer to note 25 (ii) below)	-	750
	Converted during the period	-750	-
	Balance at the end of the year	78.9	828.9
	The 91Streets Media Technologies Private Limited had issued share warrants to the supplier and availed facility to utilise the		

advertising services from the supplier. The transaction was accounted in accordance with the share based transaction wherein the present value of goods and services received was accounted as deferred payment liabilities and residual value is accounted as equity

component of compound financial instrument within Other equity.

During the period, pursuant to its Board Resolution dated 28 September 2021, the company has converted 133,904 of its fully paid Compulsory Convertible Debenture (CCD) held by Ivy Icon Solutions LLP into 401,712 Equity shares having face value of Rs 10 each, in the ratio of 3 fully paid Equity share of Rs 10 each (post giving bonus effect) for every 1 fully paid CCD.

(v)		Retained earnings / (Accumulated deficit)	
		As at	As at
Particulars			
March 31, 2022	March 31, 2021		
	Balance at the beginning of the year	-15,025.06	-7,394.59
	Loss for the year	-40,276.98	-6,361.89
	Items of Other Comprehensive Income recognised directly in retained earnings	106.28	-34.27
	Employee stock options repurchased during the year	-352.59	-86.18
	Recognition / changes in the value of put liability	-417.89	-1,112.93
	Adjustment on conversion of share warrant	-	-35.2
	Balance at the end of the year	-55,966.24	-15,025.06

(vi)		Amalgamation deficit balance	
		As at	As at
Particulars			
March 31, 2022	March 31, 2021		
	Balance at the beginning of the year	-27.28	6.96
	On account of amalgamation of Acquirer	-	-34.24
	Balance at the end of the year	-27.28	-27.28

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 Limited (formerly known as API Holdings Private Limited) and the respective shareholders.

[320000] Cash flow statement, indirect

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-39,714.31	-6,202.66	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	2,582.64	434.31	
Adjustments for decrease (increase) in inventories	-1,954.94	-1,124.38	
Adjustments for decrease (increase) in trade receivables, current	-2,256.63	-990.68	
Adjustments for decrease (increase) in other current assets	-512.04	-703.21	
Adjustments for other financial assets, current	-2,409.99	171.89	
Adjustments for increase (decrease) in trade payables, current	-183.36	741.45	
Adjustments for increase (decrease) in other current liabilities	283.58	-1,793.79	
Adjustments for increase (decrease) in other non-current liabilities	114.11	71.74	
Adjustments for depreciation and amortisation expense	1,587.85	329.01	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	(A) 13,018.6	(B) 54.22	
Adjustments for provisions, current	139.09	145.13	
Adjustments for other financial liabilities, current	-3,530.67	-269.67	
Adjustments for interest income	(C) 264.27	(D) 177.07	
Adjustments for share-based payments	6,300.45	568.08	
Adjustments for fair value losses (gains)	(E) -181.78	(F) 660.94	
Other adjustments for which cash effects are investing or financing cash flow	(G) -15.11	(H) 1.32	
Other adjustments to reconcile profit (loss)	6.61	0	
Other adjustments for non-cash items	(I) 1,918.84	(J) 109.48	
Total adjustments for reconcile profit (loss)	14,642.98	-1,771.23	
Net cash flows from (used in) operations	-25,071.33	-7,973.89	
Income taxes paid (refund)	844.41	116.81	
Other inflows (outflows) of cash	(K) 22.05	(L) -46.12	
Net cash flows from (used in) operating activities	-25,893.69	-8,136.82	
Cash flows from used in investing activities [Abstract]			
Cash flows used in obtaining control of subsidiaries or other businesses	52,592.85	-494.74	
Other cash receipts from sales of equity or debt instruments of other entities	803.9	0	
Other cash payments to acquire equity or debt instruments of other entities	(M) 2,692.66	(N) 1.08	
Proceeds from sales of property, plant and equipment	50.86	11.74	
Purchase of property, plant and equipment	1,430.99	308.83	
Cash advances and loans made to other parties	551.22	0	
Interest received	236.11	156.82	
Other inflows (outflows) of cash	(O) -1,715.21	(P) -308.45	
Net cash flows from (used in) investing activities	-57,892.06	44.94	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing other equity instruments	(Q) 63,569.65	(R) 11,069.68	
Proceeds from issuing debentures notes bonds etc	3,209.33	0	
Proceeds from borrowings	(S) 24,323.96	(T) 1,923.06	
Repayments of borrowings	4,163.05	1,923.66	
Other inflows (outflows) of cash	(U) -3,886.21	(V) -878.84	
Net cash flows from (used in) financing activities	83,053.68	10,190.24	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-732.07	2,098.36	
Net increase (decrease) in cash and cash equivalents	-732.07	2,098.36	
Cash and cash equivalents cash flow statement at end of period	1,568.76	2,300.83	202.47

Footnotes

- (A) Expected credit loss provision on financial assets : 347.6 Impairment of goodwill : 12671
- (B) Expected credit loss provision on financial assets : 54.22 Impairment of goodwill : 0
- (C) Unwinding of interest on security deposits : 17.06 Interest income : 247.21
- (D) Unwinding of interest on security deposits : 14.66 Interest income : 162.41
- (E) (Gain)/loss on fair valuation of financial assets measured at fair value through profit and loss (net) : -91.51 (Gain)/loss on sale of financial assets measured at fair value through profit and loss (net) : -27.7 Gain in fair value of contingent consideration : -62.57
- (F) (Gain)/loss on fair valuation of financial assets measured at fair value through profit and loss (net) : 596.49 (Gain)/loss on sale of financial assets measured at fair value through profit and loss (net) : 64.45 Gain in fair value of contingent consideration : 0
- (G) Profit on sale of business undertaking : -21.3 Net loss on sale of property, plant and equipment : 6.19
- (H) Profit on sale of business undertaking : 0 Net loss on sale of property, plant and equipment : 1.32
- (I) Share of profit of equity accounted investees : -6.61 Amortisation of financial guarantee liability : -9.28 Bad debts written off : 3.61 Impairment allowance for doubtful advances and statutory dues : 1931.12
- (J) Share of profit of equity accounted investees : 0 Amortisation of financial guarantee liability : 0 Bad debts written off : 16.26 Impairment allowance for doubtful advances and statutory dues : 93.22
- (K) : 22.05 Liabilities no longer required written back : 0 Gain on modification of lease : 0 Gain on termination of lease : 0 Sundry balance written off : 0
- (L) : 0 Liabilities no longer required written back : -26.69 Gain on modification of lease : 0 Gain on termination of lease : -19.43 Sundry balance written off : 0
- (M) Investment in equity-accounted investees : 2548 Investment made in equity instruments : 20.9 Investment in compulsorily convertible preference shares : 123.76
- (N) Investment in equity-accounted investees : 0 Investment made in equity instruments : 1.08 Investment in compulsorily convertible preference shares : 0
- (O) (Increase)/decrease in other bank : 777.71 Investment in mutual funds : 980 Sale of business undertaking : -42.5
- (P) (Increase)/decrease in other bank : 308.06 Investment in mutual funds : 0.39 Sale of business undertaking : 0
- (Q) Proceeds from issue of instruments entirely in nature of equity : 0 Proceeds from issue of equity instruments : 63521.76 Proceed from issue of instruments entirely in the nature of equity : 47.89
- (R) Proceeds from issue of instruments entirely in nature of equity : 3992.51 Proceeds from issue of equity instruments : 7077.17 Proceed from issue of instruments entirely in the nature of equity : 0
- (S) Proceeds/(repayments) from short term borrowings : 22257.78 Proceeds from long term borrowings : 2066.18
- (T) Proceeds/(repayments) from short term borrowings : 1584.05 Proceeds from long term borrowings : 339.01
- (U) Employee share options bought-back during the period : -858.76 Finance costs paid : -2649.74 Transactions with non controlling interest : 0 Principal element of lease payments : -246.14 Payment of share issue costs : -131.57 Payment of extinguishment of financial instruments : 0
- (V) Employee share options bought-back during the period : -222.37 Finance costs paid : -410.9 Transactions with non controlling interest : -5 Principal element of lease payments : -154.21 Payment of share issue costs : -21.91 Payment of extinguishment of financial instruments : -64.45

[610100] Notes - List of accounting policies

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

	01/04/2021 to 31/03/2022
Disclosure of significant accounting policies [TextBlock]	Textual information (4) [See below]

Textual information (4)

Disclosure of significant accounting policies [Text Block]

Note 1. Background

API Holdings Limited [formerly known as API Holdings Private Limited] (“API” or “the Company”) is a public Company limited by shares, incorporated on March 31, 2019 and domiciled in India. The Company, its subsidiaries (collectively the “Group”) and its associates, 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, diagnostic services, teleconsulting etc. The registered address of the Company is 902, 9th Floor, Raheja Plaza 1, B-Wing, Opposite R-City Mall, L.B.S Marg, Ghatkopar (W) Mumbai 400086.

The Company has converted from Private Limited Company to Public Limited Company, pursuant to a special resolution passed in the annual general meeting of the shareholders of the Company held on October 1, 2021 and consequently the name of the Company has changed to API Holdings Limited pursuant to a fresh certificate of incorporation issued by the Registrar of Companies on October 28, 2021.

On August 27, 2020 (the “Effective Date”), the Scheme of Amalgamation of Thea Technologies Private Limited (“TTPL”), Swifto Services Private Limited (“SSPL”) with 91Streets Media Technologies Private Limited (“91Streets”) and 91Streets, Ascent Health and Wellness Solutions Private Limited (“Ascent”), Aahaan Commercials Private Limited (“ACPL”) and Lokprakash Vidhya Private Limited (“LVPL”) with API Holdings Limited (“API” or “the Company”) and their respective shareholders (the “Scheme”) became effective, pursuant to filing of the order of National Company Law Tribunal, Bench, Mumbai sanctioning the Scheme, with the Registrar of Companies, Mumbai.

Pursuant to the Scheme becoming effective, the erstwhile TTPL, SSPL (being subsidiaries of 91Streets) amalgamated into 91Streets, and 91Streets, Ascent, ACPL and LVPL amalgamated into the Company. Accordingly, these companies were dissolved without winding up and the entire business, assets, liabilities, undertaking, etc. of these companies were transferred to and now vests with the Company.

The Scheme has been 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. As a result, upon consummation of the Scheme, the historical consolidated financial statements of 91Streets have been included in the consolidated financial statements from the earliest period presented. The share capital as appearing in the consolidated financial statements is that of API Holdings Limited (the surviving entity in the amalgamation). Refer note 52 for details.

Note 2: 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 periods presented, unless otherwise stated. These financial statements are for the group consisting of API Holdings Limited, its subsidiaries (collectively referred to as “Group”) and its associates.

Basis of preparation

As at March 31, 2022, the current liabilities of the Group exceeds its current assets and the Group has incurred losses during the financial years ended March 31, 2022 and March 31, 2021 These consolidated financial statements have been prepared on a going concern basis, considering the business plan for 12 months from the reporting period as approved by Board of Directors of Holding Company and that of its subsidiaries and associates, which includes planned reduction in certain recurring costs (e.g. employee benefits, marketing and legal and professional fees, etc.), the results of operations subsequent to the financial year end being in line with the budget, funds raised subsequent to year end by issue of long term non-convertible debentures, cash credit facilities, equity commitment letters issued by certain existing shareholders and long term debt commitment by a debt fund.

(i) Compliance with Ind AS

The consolidated financial statements comply in all material aspects with the Indian Accounting Standards 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 were authorised for issue by the Company's Board of Directors on 13 September 2022.

(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

(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 ended March 31, 2022: 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 material impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

The Group has applied the following amendments to the Schedule III Division II of the Companies Act 2013 while preparing the consolidated financial statements:

Additional disclosures related to ageing of trade receivables, trade payables, unbilled revenue, capital work in progress, intangibles under developments etc.

Additional disclosures related to title deeds of immovable properties, ratios, corporate social responsibility, loans given, utilisation borrowed funds and securities premium, reconciliation of returns submitted to banks with books of accounts, delay in registration of charges outstanding, promoter's shareholding, relationship with struck off companies, surrendered income, revaluation of Property, plant and equipment and valuation of investment properties, etc.

Presentation of lease liabilities and current maturities of long-term borrowings in the financial statements.

The Group has applied the above amendments to the extent applicable to these consolidated financial statements.

(iv) Measurement of fair values

The Group'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 Group 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 Group 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.

Significant judgements:

Recognition of deferred tax assets:

The Group recognises deferred tax assets only to the extent that it is probable that future taxable profits will be available against which the tax losses can be utilized. Estimation of the level of future taxable profits is therefore required to determine the appropriate carrying value of the deferred tax assets. Considering past losses, uncertainty of its ability to generate future taxable profit in the parent and certain subsidiaries, the Group has recognised deferred tax assets in the parent entity and certain subsidiaries only to the extent of deferred tax liabilities.

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 liabilities 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.

Investments

A judgement is involved in determining whether the investor has a significant influence over the investee. It is dependent on various factors such as the quantum of investments, representation on board of directors or other governing bodies, participation in policy making processes, including decisions on dividend distributions, material transactions between investor and investee, interchange of managerial personnel or

provision of essential technical information. The Group has determined that it has a significant influence over its investee, Marg ERP Limited, with 49% equity interest along with a call option on remaining equity interest which is exercisable at a future date. The Group does not have a significant influence over Aarman Solutions Private Limited considering, 19.99% equity interest in the investee with a written call on its entire interest in investee exercisable at fair value at any time, absence of board representation and absence of voting rights on policy making decisions.

Going concern assessment

The business plan for 12 months from reporting period end is based on management estimates of future revenue, planned reduction of recurring costs, equity and debt commitments which are based on information available upto the date of issue of these consolidated financial statements 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 management assessment of the going concern.

Critical estimates:

Fair value 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 include expected volatility, share price, expected dividends, term and discount rate, under this pricing model.

Impairment of goodwill

The Company tests whether goodwill has suffered any impairment loss on an annual basis. The recoverable amount of the cash generating units (CGUs) is determined based on higher of value-in-use calculations or fair value less cost to sell 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. The revenue or earnings multiples used in the fair value less cost to sale estimates are based on that of the comparable companies. These growth rates are consistent with forecasts included in industry reports specific to the industry in which each CGU operates.

(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 and non-current classification of assets and liabilities.

Basis of consolidation

Subsidiaries are all entities over which the Group has control. 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. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are deconsolidated from 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 consolidated balance sheet, respectively.

The Group treats transactions with non-controlling interests that do not result in a loss of control as transactions with equity owners of the

Group. A change in ownership interest results in an adjustment between the carrying amounts of the controlling and non-controlling interests to reflect their relative interests in the subsidiary. Any difference between the amount of the adjustment to non-controlling interests and any consideration paid or received is recognised within equity.

Associates are all entities over which the Group has significant influence but not control or joint control. This is generally the case where the Group holds between 20% and 50% of the voting rights. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

Under the equity method of accounting, the investments are initially recognised at cost and adjusted thereafter to recognise the Group's share of the post-acquisition profits or losses of the investee in profit and loss, and the Group's share of other comprehensive income of the investee in other comprehensive income. Dividends received or receivable from associates are recognised as a reduction in the carrying amount of the investment.

Where the Group's share of losses in an equity-accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the Group does not recognise further losses, unless it has incurred obligations or made payments on behalf of the other entity.

Unrealised gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in these entities. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of equity accounted investees have been changed where necessary to ensure consistency with the policies adopted by the Group.

The carrying amount of equity accounted investments are tested for impairment in accordance with the policy described in note 2(I) below.

When the Group ceases to consolidate or equity account an investment because of a loss of control or significant influence, any retained interest in the entity is remeasured to its fair value with the change in carrying amount recognised in profit or loss. This fair value becomes the initial carrying amount for the purposes of subsequent accounting for the retained interest as an associate, joint venture or financial asset. In addition, any amounts previously recognised in other comprehensive income in respect of that entity are accounted for as if the Group had directly disposed of the related assets or liabilities. This may mean that amounts previously recognised in other comprehensive income are reclassified to profit or loss. If the ownership interest in an associate is reduced but significant influence is retained, only a proportionate share of the amounts previously recognised in other comprehensive income are reclassified to profit or loss where appropriate.

Segment reporting

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

The Managing Director and Chief Executive Officer of the Company, which assesses the financial performance and position of the Group as a whole and makes strategic decisions, has been identified as the chief operating decision maker.

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 (Rupees), which is the functional and presentation currency of the Group.

(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 recognised in profit or loss.

All the foreign exchange gains and losses are presented in the statement of profit and loss on a net basis with other income/other expenses as applicable.

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

The Group sells a range of pharmaceutical and cosmetic goods. Sales are recognised when control of the products is transferred, which occurs 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, net of the estimated volume discounts and goods and service tax. Accumulated experience is used to estimate and provide for the discounts, using the expected value method, and revenue 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

The Group provides services of delivery person, software, diagnostic services such as testing and imaging, and technology platform services. Revenue is recognised in the 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. Revenue from testing and imaging services is recognized at a point in time once the testing samples are processed for requisitioned diagnostic tests.

Some contracts include multiple performance obligations, such as the sale of hardware and sale of software. The hardware can be procured from any other party and does not include an integration service. It is therefore accounted for as a separate performance obligation. If contracts include the sale of hardware, revenue for the hardware is recognised at a point in time when the hardware is delivered, the legal title has passed, and the customer has accepted the hardware. Where the contracts include multiple performance obligations, the transaction price is allocated to each performance obligation based on the stand-alone selling prices.

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. If the contract includes an hourly fee, revenue is recognised in the amount to which the Group has a right to invoice. 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 in accordance with the credit period.

(iii) Customer loyalty programme

The Group operates a loyalty programme where customers accumulate points for purchases made. A contract liability for the award points is recognised at the time of the sale. Revenue is recognised when the points are redeemed or when they expire. A contract liability is recognised until the points are redeemed or expire.

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

P3

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. 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 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 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.

To determine the incremental borrowing rate, the Group:

where possible, uses recent third-party financing received by the individual lessee as a starting point, adjusted to reflect changes in financing conditions since third party financing was received

uses a build-up approach that starts with a risk-free interest rate adjusted for credit risk for leases, which does not have recent third party financing, and

makes adjustments specific to the lease, e.g. term, country, currency and security.

If a readily observable amortising loan rate is available to the individual lessee (through recent financing or market data) which has a similar payment profile to the lease, then the group entities use that rate as a starting point to determine the incremental borrowing rate.

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 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.

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 business 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,

amount of pre-existing relationships with the acquiree, 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 group 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 which are repayable on demand and form an integral part of the Group's cash management. 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 income/ other expenses.

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 income / other expenses. 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 income/ other expenses 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 income/ other expenses 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 and hedging activities

Derivatives are only used for economic hedging purposes and not as speculative activities. However, where derivatives do not meet the hedge accounting criteria, they are classified as 'held for trading' for accounting purposes and are accounted for at FVPL. They are presented as current assets or liabilities to the extent they are expected to be settled within 12 months after the end of the reporting period.

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 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 income/other expenses.

Embedded derivatives : Derivatives embedded in a host contract that is an asset within the scope of Ind AS 109, Financial Instruments 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 equipment – 5 years

Vehicles – 10 years

Plant and machinery – 15 years

Electric fittings/installation – 10 years

Leasehold improvements are depreciated, using the straight-line method, 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.

The useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.

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 income/other expenses.

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(Q) Intangible assets

(i) Goodwill

Goodwill on acquisitions of subsidiaries and businesses 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/business include the carrying amount of goodwill relating to the entity/business 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 group of units are identified at the lowest level at which goodwill is monitored for internal management purposes.

(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 following period:

Customer relationship – 5 to 20 years

Brand name – 20 years

Technology platforms – 4 years

Computer software – 3 years

Non-compete arrangements – 5 years

Other intangibles – 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 reporting period 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.

The fair value of the liability portion of optionally convertible debentures is determined using a market interest rate for an equivalent non-convertible debenture. This amount is recorded as a liability on an amortised cost basis until extinguished on conversion or redemption of the debentures. The remainder of the proceeds is attributable to the equity portion of the compound instrument. This is recognised and included in shareholders' equity, net of income tax effects, and not subsequently remeasured.

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 income/ expenses.

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.

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(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. They are included in retained earnings in the consolidated statement of changes in equity and in the consolidated statement of assets and liabilities.

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 incurred.

(iv) Share-based payments

Share-based compensation benefits are provided to employees via Employee Stock Option Plans.

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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, Group identifies the new equity instruments granted as replacement equity instruments for the cancelled equity instruments, the Group accounts for granting of replacement equity instruments 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 Group recognises as a minimum, the services received measured at the grant date fair value of the equity instruments granted, unless those equity instruments do not vest because of failure to satisfy a vesting condition (other than a market condition) that was specified at grant date. 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 settlement of the options 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 and presented as cash flow from operating activities in the statement of cash flows. Any excess or shortfall between the repurchase date fair value and grant date fair value and excess in repurchase date fair value over the payments made is transferred to retained earnings. Amounts paid to the extent of the repurchase date fair value are presented as cash flow from financing activities in the statement of cash flows.

(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 (or disposal groups) held for sale and discontinued operations

Non-current assets (or disposal groups) are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and a sale is considered highly probable. They are measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as deferred tax assets, assets arising from employee benefits, financial assets and contractual rights under insurance contracts, which are specifically exempt from this requirement.

An impairment loss is recognised for any initial or subsequent write-down of the asset (or disposal group) to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset (or disposal group), but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non-current asset (or disposal group) is recognised at the date of de-recognition.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

Non-current assets classified as held for sale and the assets of a disposal group 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.

Put liability

The Group enters into business combination arrangements which may include terms where the Group has written put options or a purchased call option along with the written put, over the equity of a subsidiary which permit the holder to put their shares in the subsidiary back to the Group at the exercise price specified in the arrangement. The Group analyses the terms of such arrangements to assess whether they provide the Group or the non-controlling interest with access to the risks and rewards associated with the actual ownership of the shares.

The non-controlling interest is recognised only if risks and rewards associated with ownership have been retained by the non-controlling interest. In such case, the amount that may become payable under the option on its exercise is initially recognised at the present value of the redemption amount within other financial liabilities (presented as "Put Liability") with a corresponding charge directly to equity. Subsequent changes in put liability are recognised within equity.

If the risks and rewards associated with ownership are transferred to the Group, a non-controlling interest is not recognised. In such case, the put liability is recognised as part of the purchase consideration for the business combination with a corresponding effect on goodwill. The put liability is subsequently accreted through finance charges up to the redemption amount that is payable at the date at which the option first becomes exercisable. In the event that the option lapses unexercised, a non-controlling interest is then recognised at an amount equal to its share of the carrying values of the subsidiary's net assets at the date of lapse. Any difference between the put liability and the non-controlling interest is recognised within equity.

Contributed equity

Equity shares are classified as equity. Compulsory convertible instruments such as preference shares and/or debentures that will be or are expected to be settled in the Company's own equity instruments are classified as equity if they are expected to be settled into a fixed number of equity shares. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

(AA) Exceptional items

An item of income or expense which by its size, type or incidence requires disclosure in order to improve an understanding of the performance of the Group is treated as an exceptional item and the same is disclosed in the financial statements.

(AB) 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.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (7) [See below]	

Textual information (5)

Statement of Ind AS compliance [Text Block]

Compliance with Ind AS

The consolidated financial statements comply in all material aspects with the Indian Accounting Standards 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 were authorised for issue by the Company's Board of Directors on 13 September 2022.

Textual information (6)

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 (7)

Disclosure of significant accounting policies [Text Block]

Note 1. Background

API Holdings Limited [formerly known as API Holdings Private Limited] (“API” or “the Company”) is a public Company limited by shares, incorporated on March 31, 2019 and domiciled in India. The Company, its subsidiaries (collectively the “Group”) and its associates, 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, diagnostic services, teleconsulting etc. The registered address of the Company is 902, 9th Floor, Raheja Plaza 1, B-Wing, Opposite R-City Mall, L.B.S Marg, Ghatkopar (W) Mumbai 400086.

The Company has converted from Private Limited Company to Public Limited Company, pursuant to a special resolution passed in the annual general meeting of the shareholders of the Company held on October 1, 2021 and consequently the name of the Company has changed to API Holdings Limited pursuant to a fresh certificate of incorporation issued by the Registrar of Companies on October 28, 2021.

On August 27, 2020 (the “Effective Date”), the Scheme of Amalgamation of Thea Technologies Private Limited (“TTPL”), Swifto Services Private Limited (“SSPL”) with 91Streets Media Technologies Private Limited (“91Streets”) and 91Streets, Ascent Health and Wellness Solutions Private Limited (“Ascent”), Aahaan Commercials Private Limited (“ACPL”) and Lokprakash Vidhya Private Limited (“LVPL”) with API Holdings Limited (“API” or “the Company”) and their respective shareholders (the “Scheme”) became effective, pursuant to filing of the order of National Company Law Tribunal, Bench, Mumbai sanctioning the Scheme, with the Registrar of Companies, Mumbai.

Pursuant to the Scheme becoming effective, the erstwhile TTPL, SSPL (being subsidiaries of 91Streets) amalgamated into 91Streets, and 91Streets, Ascent, ACPL and LVPL amalgamated into the Company. Accordingly, these companies were dissolved without winding up and the entire business, assets, liabilities, undertaking, etc. of these companies were transferred to and now vests with the Company.

The Scheme has been 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. As a result, upon consummation of the Scheme, the historical consolidated financial statements of 91Streets have been included in the consolidated financial statements from the earliest period presented. The share capital as appearing in the consolidated financial statements is that of API Holdings Limited (the surviving entity in the amalgamation). Refer note 52 for details.

Note 2: 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 periods presented, unless otherwise stated. These financial statements are for the group consisting of API Holdings Limited, its subsidiaries (collectively referred to as “Group”) and its associates.

Basis of preparation

As at March 31, 2022, the current liabilities of the Group exceeds its current assets and the Group has incurred losses during the financial years ended March 31, 2022 and March 31, 2021 These consolidated financial statements have been prepared on a going concern basis, considering the business plan for 12 months from the reporting period as approved by Board of Directors of Holding Company and that of its subsidiaries and associates, which includes planned reduction in certain recurring costs (e.g. employee benefits, marketing and legal and professional fees, etc.), the results of operations subsequent to the financial year end being in line with the budget, funds raised subsequent to year end by issue of long term non-convertible debentures, cash credit facilities, equity commitment letters issued by certain existing shareholders and long term debt commitment by a debt fund.

(i) Compliance with Ind AS

The consolidated financial statements comply in all material aspects with the Indian Accounting Standards 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 were authorised for issue by the Company's Board of Directors on 13 September 2022.

(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

(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 ended March 31, 2022: 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 material impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

The Group has applied the following amendments to the Schedule III Division II of the Companies Act 2013 while preparing the consolidated financial statements:

Additional disclosures related to ageing of trade receivables, trade payables, unbilled revenue, capital work in progress, intangibles under developments etc.

Additional disclosures related to title deeds of immovable properties, ratios, corporate social responsibility, loans given, utilisation borrowed funds and securities premium, reconciliation of returns submitted to banks with books of accounts, delay in registration of charges outstanding, promoter's shareholding, relationship with struck off companies, surrendered income, revaluation of Property, plant and equipment and valuation of investment properties, etc.

Presentation of lease liabilities and current maturities of long-term borrowings in the financial statements.

The Group has applied the above amendments to the extent applicable to these consolidated financial statements.

(iv) Measurement of fair values

The Group'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 Group 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 Group 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.

Significant judgements:

Recognition of deferred tax assets:

The Group recognises deferred tax assets only to the extent that it is probable that future taxable profits will be available against which the tax losses can be utilized. Estimation of the level of future taxable profits is therefore required to determine the appropriate carrying value of the deferred tax assets. Considering past losses, uncertainty of its ability to generate future taxable profit in the parent and certain subsidiaries, the Group has recognised deferred tax assets in the parent entity and certain subsidiaries only to the extent of deferred tax liabilities.

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 liabilities 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.

Investments

A judgement is involved in determining whether the investor has a significant influence over the investee. It is dependent on various factors such as the quantum of investments, representation on board of directors or other governing bodies, participation in policy making processes, including decisions on dividend distributions, material transactions between investor and investee, interchange of managerial personnel or

provision of essential technical information. The Group has determined that it has a significant influence over its investee, Marg ERP Limited, with 49% equity interest along with a call option on remaining equity interest which is exercisable at a future date. The Group does not have a significant influence over Aarman Solutions Private Limited considering, 19.99% equity interest in the investee with a written call on its entire interest in investee exercisable at fair value at any time, absence of board representation and absence of voting rights on policy making decisions.

Going concern assessment

The business plan for 12 months from reporting period end is based on management estimates of future revenue, planned reduction of recurring costs, equity and debt commitments which are based on information available upto the date of issue of these consolidated financial statements 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 management assessment of the going concern.

Critical estimates:

Fair value 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 include expected volatility, share price, expected dividends, term and discount rate, under this pricing model.

Impairment of goodwill

The Company tests whether goodwill has suffered any impairment loss on an annual basis. The recoverable amount of the cash generating units (CGUs) is determined based on higher of value-in-use calculations or fair value less cost to sell 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. The revenue or earnings multiples used in the fair value less cost to sale estimates are based on that of the comparable companies. These growth rates are consistent with forecasts included in industry reports specific to the industry in which each CGU operates.

(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 and non-current classification of assets and liabilities.

Basis of consolidation

Subsidiaries are all entities over which the Group has control. 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. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are deconsolidated from 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 consolidated balance sheet, respectively.

The Group treats transactions with non-controlling interests that do not result in a loss of control as transactions with equity owners of the

Group. A change in ownership interest results in an adjustment between the carrying amounts of the controlling and non-controlling interests to reflect their relative interests in the subsidiary. Any difference between the amount of the adjustment to non-controlling interests and any consideration paid or received is recognised within equity.

Associates are all entities over which the Group has significant influence but not control or joint control. This is generally the case where the Group holds between 20% and 50% of the voting rights. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

Under the equity method of accounting, the investments are initially recognised at cost and adjusted thereafter to recognise the Group's share of the post-acquisition profits or losses of the investee in profit and loss, and the Group's share of other comprehensive income of the investee in other comprehensive income. Dividends received or receivable from associates are recognised as a reduction in the carrying amount of the investment.

Where the Group's share of losses in an equity-accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the Group does not recognise further losses, unless it has incurred obligations or made payments on behalf of the other entity.

Unrealised gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in these entities. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of equity accounted investees have been changed where necessary to ensure consistency with the policies adopted by the Group.

The carrying amount of equity accounted investments are tested for impairment in accordance with the policy described in note 2(I) below.

When the Group ceases to consolidate or equity account an investment because of a loss of control or significant influence, any retained interest in the entity is remeasured to its fair value with the change in carrying amount recognised in profit or loss. This fair value becomes the initial carrying amount for the purposes of subsequent accounting for the retained interest as an associate, joint venture or financial asset. In addition, any amounts previously recognised in other comprehensive income in respect of that entity are accounted for as if the Group had directly disposed of the related assets or liabilities. This may mean that amounts previously recognised in other comprehensive income are reclassified to profit or loss. If the ownership interest in an associate is reduced but significant influence is retained, only a proportionate share of the amounts previously recognised in other comprehensive income are reclassified to profit or loss where appropriate.

Segment reporting

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

The Managing Director and Chief Executive Officer of the Company, which assesses the financial performance and position of the Group as a whole and makes strategic decisions, has been identified as the chief operating decision maker.

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 (Rupees), which is the functional and presentation currency of the Group.

(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 recognised in profit or loss.

All the foreign exchange gains and losses are presented in the statement of profit and loss on a net basis with other income/other expenses as applicable.

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

The Group sells a range of pharmaceutical and cosmetic goods. Sales are recognised when control of the products is transferred, which occurs 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, net of the estimated volume discounts and goods and service tax. Accumulated experience is used to estimate and provide for the discounts, using the expected value method, and revenue 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

The Group provides services of delivery person, software, diagnostic services such as testing and imaging, and technology platform services. Revenue is recognised in the 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. Revenue from testing and imaging services is recognized at a point in time once the testing samples are processed for requisitioned diagnostic tests.

Some contracts include multiple performance obligations, such as the sale of hardware and sale of software. The hardware can be procured from any other party and does not include an integration service. It is therefore accounted for as a separate performance obligation. If contracts include the sale of hardware, revenue for the hardware is recognised at a point in time when the hardware is delivered, the legal title has passed, and the customer has accepted the hardware. Where the contracts include multiple performance obligations, the transaction price is allocated to each performance obligation based on the stand-alone selling prices.

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. If the contract includes an hourly fee, revenue is recognised in the amount to which the Group has a right to invoice. 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 in accordance with the credit period.

(iii) Customer loyalty programme

The Group operates a loyalty programme where customers accumulate points for purchases made. A contract liability for the award points is recognised at the time of the sale. Revenue is recognised when the points are redeemed or when they expire. A contract liability is recognised until the points are redeemed or expire.

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

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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. 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 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 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.

To determine the incremental borrowing rate, the Group:

where possible, uses recent third-party financing received by the individual lessee as a starting point, adjusted to reflect changes in financing conditions since third party financing was received

uses a build-up approach that starts with a risk-free interest rate adjusted for credit risk for leases, which does not have recent third party financing, and

makes adjustments specific to the lease, e.g. term, country, currency and security.

If a readily observable amortising loan rate is available to the individual lessee (through recent financing or market data) which has a similar payment profile to the lease, then the group entities use that rate as a starting point to determine the incremental borrowing rate.

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 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.

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 business 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,

amount of pre-existing relationships with the acquiree, 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 group 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 which are repayable on demand and form an integral part of the Group's cash management. 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 income/ other expenses.

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 income / other expenses. 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 income/ other expenses 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 income/ other expenses 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 and hedging activities

Derivatives are only used for economic hedging purposes and not as speculative activities. However, where derivatives do not meet the hedge accounting criteria, they are classified as 'held for trading' for accounting purposes and are accounted for at FVPL. They are presented as current assets or liabilities to the extent they are expected to be settled within 12 months after the end of the reporting period.

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 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 income/other expenses.

Embedded derivatives : Derivatives embedded in a host contract that is an asset within the scope of Ind AS 109, Financial Instruments 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 equipment – 5 years

Vehicles – 10 years

Plant and machinery – 15 years

Electric fittings/installation – 10 years

Leasehold improvements are depreciated, using the straight-line method, 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.

The useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.

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 income/other expenses.

1

(Q) Intangible assets

(i) Goodwill

Goodwill on acquisitions of subsidiaries and businesses 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/business include the carrying amount of goodwill relating to the entity/business 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 group of units are identified at the lowest level at which goodwill is monitored for internal management purposes.

(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 following period:

Customer relationship – 5 to 20 years

Brand name – 20 years

Technology platforms – 4 years

Computer software – 3 years

Non-compete arrangements – 5 years

Other intangibles – 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 reporting period 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.

The fair value of the liability portion of optionally convertible debentures is determined using a market interest rate for an equivalent non-convertible debenture. This amount is recorded as a liability on an amortised cost basis until extinguished on conversion or redemption of the debentures. The remainder of the proceeds is attributable to the equity portion of the compound instrument. This is recognised and included in shareholders' equity, net of income tax effects, and not subsequently remeasured.

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 income/ expenses.

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.

P3

(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. They are included in retained earnings in the consolidated statement of changes in equity and in the consolidated statement of assets and liabilities.

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 incurred.

(iv) Share-based payments

Share-based compensation benefits are provided to employees via Employee Stock Option Plans.

4

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, Group identifies the new equity instruments granted as replacement equity instruments for the cancelled equity instruments, the Group accounts for granting of replacement equity instruments 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 Group recognises as a minimum, the services received measured at the grant date fair value of the equity instruments granted, unless those equity instruments do not vest because of failure to satisfy a vesting condition (other than a market condition) that was specified at grant date. 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 settlement of the options 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 and presented as cash flow from operating activities in the statement of cash flows. Any excess or shortfall between the repurchase date fair value and grant date fair value and excess in repurchase date fair value over the payments made is transferred to retained earnings. Amounts paid to the extent of the repurchase date fair value are presented as cash flow from financing activities in the statement of cash flows.

(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 (or disposal groups) held for sale and discontinued operations

Non-current assets (or disposal groups) are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and a sale is considered highly probable. They are measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as deferred tax assets, assets arising from employee benefits, financial assets and contractual rights under insurance contracts, which are specifically exempt from this requirement.

An impairment loss is recognised for any initial or subsequent write-down of the asset (or disposal group) to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset (or disposal group), but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non-current asset (or disposal group) is recognised at the date of de-recognition.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

Non-current assets classified as held for sale and the assets of a disposal group 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.

Put liability

The Group enters into business combination arrangements which may include terms where the Group has written put options or a purchased call option along with the written put, over the equity of a subsidiary which permit the holder to put their shares in the subsidiary back to the Group at the exercise price specified in the arrangement. The Group analyses the terms of such arrangements to assess whether they provide the Group or the non-controlling interest with access to the risks and rewards associated with the actual ownership of the shares.

The non-controlling interest is recognised only if risks and rewards associated with ownership have been retained by the non-controlling interest. In such case, the amount that may become payable under the option on its exercise is initially recognised at the present value of the redemption amount within other financial liabilities (presented as "Put Liability") with a corresponding charge directly to equity. Subsequent changes in put liability are recognised within equity.

If the risks and rewards associated with ownership are transferred to the Group, a non-controlling interest is not recognised. In such case, the put liability is recognised as part of the purchase consideration for the business combination with a corresponding effect on goodwill. The put liability is subsequently accreted through finance charges up to the redemption amount that is payable at the date at which the option first becomes exercisable. In the event that the option lapses unexercised, a non-controlling interest is then recognised at an amount equal to its share of the carrying values of the subsidiary's net assets at the date of lapse. Any difference between the put liability and the non-controlling interest is recognised within equity.

Contributed equity

Equity shares are classified as equity. Compulsory convertible instruments such as preference shares and/or debentures that will be or are expected to be settled in the Company’s own equity instruments are classified as equity if they are expected to be settled into a fixed number of equity shares. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

(AA) Exceptional items

An item of income or expense which by its size, type or incidence requires disclosure in order to improve an understanding of the performance of the Group is treated as an exceptional item and the same is disclosed in the financial statements.

(AB) 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.

[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

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

[400600] Notes - Property, plant and equipment

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			2,473.7	583.34
Acquisitions through business combinations, property, plant and equipment			2,794.88	953.9
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			360.23	353.12
Total disposals and retirements, property, plant and equipment			360.23	353.12
Total increase (decrease) in property, plant and equipment			4,908.36	1,184.12
Property, plant and equipment at end of period	(A) 5,608.72	(B) 1,562.16	6,944.98	2,036.62

Footnotes

(A) Property, plant and equipment : 3613.83 Right-of-use assets : 1994.89

(B) Property, plant and equipment : 613.68 Right-of-use assets : 948.48

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		996.95	273.01	
Depreciation recognised as part of cost of other assets			0	
Total Depreciation property plant and equipment		996.95	273.01	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		135.15	42.7	
Total disposals and retirements, property, plant and equipment		135.15	42.7	
Total increase (decrease) in property, plant and equipment		861.8	230.31	
Property, plant and equipment at end of period	852.5	1,336.26	474.46	244.15

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]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	451.86	0		451.86
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.18	0		
Total Depreciation property plant and equipment	-2.18	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	449.68	0		451.86
Property, plant and equipment at end of period	449.68	0	0	451.86

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]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2.18	0
Total Depreciation property plant and equipment			2.18	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		2.18	0
Property, plant and equipment at end of period	0	0	2.18	0

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]	Land [Member]			
	Owned and leased assets [Member]	Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		196.86	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-2.18	0	
Total Depreciation property plant and equipment		-2.18	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		194.68	0	
Property, plant and equipment at end of period	0	194.68	0	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]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	196.86	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				2.18
Total Depreciation property plant and equipment				2.18
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	196.86	0		2.18
Property, plant and equipment at end of period	196.86	0	0	2.18

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]	Land [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			255	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		0	0
Total Depreciation property plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0			
Total increase (decrease) in property, plant and equipment	0		255	0
Property, plant and equipment at end of period	0	0	255	0

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]	Land [Member]			
	Carrying amount [Member]	Owned assets [Member]		
		Gross carrying amount [Member]		
Sub classes of property, plant and equipment [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		255	0	
Total increase (decrease) in property, plant and equipment		255	0	
Property, plant and equipment at end of period	0	255	0	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]	Land [Member]			Buildings [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				1,136.59
Acquisitions through business combinations, property, plant and equipment				1,156.31
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-388.58
Total Depreciation property plant and equipment	0	0		-388.58
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				169.46
Total disposals and retirements, property, plant and equipment				169.46
Total increase (decrease) in property, plant and equipment	0	0		1,734.86
Property, plant and equipment at end of period	0	0	0	2,683.34

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]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	289.28		1,136.59	289.28
Acquisitions through business combinations, property, plant and equipment	684.27		1,156.31	684.27
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-140.41			
Total Depreciation property plant and equipment	-140.41			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	284.38		244.51	284.38
Total disposals and retirements, property, plant and equipment	284.38		244.51	284.38
Total increase (decrease) in property, plant and equipment	548.76		2,048.39	689.17
Property, plant and equipment at end of period	948.48	399.72	3,214.06	1,165.67

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		388.58	140.41	
Total Depreciation property plant and equipment		388.58	140.41	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		75.05		
Total disposals and retirements, property, plant and equipment		75.05		
Total increase (decrease) in property, plant and equipment		313.53	140.41	
Property, plant and equipment at end of period	476.5	530.72	217.19	76.78

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]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,136.59	289.28		
Acquisitions through business combinations, property, plant and equipment	107.55	684.27		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				356.45
Total Depreciation property plant and equipment				356.45
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	241.31	284.38		74.35
Total disposals and retirements, property, plant and equipment	241.31	284.38		74.35
Total increase (decrease) in property, plant and equipment	1,002.83	689.17		282.1
Property, plant and equipment at end of period	2,168.5	1,165.67	476.5	499.29

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]	Buildings [Member]			
	Assets held under lease [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]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			1,048.76	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	140.41			
Total Depreciation property plant and equipment	140.41			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			3.2	
Total disposals and retirements, property, plant and equipment			3.2	
Total increase (decrease) in property, plant and equipment	140.41		1,045.56	0
Property, plant and equipment at end of period	217.19	76.78	1,045.56	0

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]	Buildings [Member]				
	Gross carrying amount [Member]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss			32.13	0	
Total Depreciation property plant and equipment			32.13	0	
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			0.7		
Total disposals and retirements, property, plant and equipment			0.7		
Total increase (decrease) in property, plant and equipment			31.43	0	
Property, plant and equipment at end of period	0	31.43	0	0	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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,136.59	289.28		1,136.59
Acquisitions through business combinations, property, plant and equipment	1,156.31	684.27		1,156.31
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-388.58	-140.41		
Total Depreciation property plant and equipment	-388.58	-140.41		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	169.46	284.38		244.51
Total disposals and retirements, property, plant and equipment	169.46	284.38		244.51
Total increase (decrease) in property, plant and equipment	1,734.86	548.76		2,048.39
Property, plant and equipment at end of period	2,683.34	948.48	399.72	3,214.06

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 building [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	289.28			
Acquisitions through business combinations, property, plant and equipment	684.27			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			388.58	140.41
Total Depreciation property plant and equipment			388.58	140.41
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	284.38		75.05	
Total disposals and retirements, property, plant and equipment	284.38		75.05	
Total increase (decrease) in property, plant and equipment	689.17		313.53	140.41
Property, plant and equipment at end of period	1,165.67	476.5	530.72	217.19

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 building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1,136.59	289.28	
Acquisitions through business combinations, property, plant and equipment		107.55	684.27	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-356.45	-140.41	
Total Depreciation property plant and equipment		-356.45	-140.41	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		166.96	284.38	
Total disposals and retirements, property, plant and equipment		166.96	284.38	
Total increase (decrease) in property, plant and equipment		720.73	548.76	
Property, plant and equipment at end of period	76.78	1,669.21	948.48	399.72

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 building [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,136.59	289.28		
Acquisitions through business combinations, property, plant and equipment	107.55	684.27		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				356.45
Total Depreciation property plant and equipment				356.45
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	241.31	284.38		74.35
Total disposals and retirements, property, plant and equipment	241.31	284.38		74.35
Total increase (decrease) in property, plant and equipment	1,002.83	689.17		282.1
Property, plant and equipment at end of period	2,168.5	1,165.67	476.5	499.29

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 building [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			1,048.76	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	140.41		-32.13	0
Total Depreciation property plant and equipment	140.41		-32.13	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			2.5	
Total disposals and retirements, property, plant and equipment			2.5	
Total increase (decrease) in property, plant and equipment	140.41		1,014.13	0
Property, plant and equipment at end of period	217.19	76.78	1,014.13	0

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

..(20)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
	Owned assets [Member]			
	Carrying amount [Member]	Gross carrying amount [Member]		
Sub classes of property, plant and equipment [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		1,048.76	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		3.2		
Total disposals and retirements, property, plant and equipment		3.2		
Total increase (decrease) in property, plant and equipment		1,045.56	0	
Property, plant and equipment at end of period	0	1,045.56	0	0

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

..(21)

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

Classes of property, plant and equipment [Axis]	Other 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				208.37
Acquisitions through business combinations, property, plant and equipment				910.36
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	32.13	0		-133.75
Total Depreciation property plant and equipment	32.13	0		-133.75
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.7			29.14
Total disposals and retirements, property, plant and equipment	0.7			29.14
Total increase (decrease) in property, plant and equipment	31.43	0		955.84
Property, plant and equipment at end of period	31.43	0	0	992.19

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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.71		208.37	5.71
Acquisitions through business combinations, property, plant and equipment	31.01		910.36	31.01
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.37			
Total Depreciation property plant and equipment	-0.37			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		60.33	0
Total disposals and retirements, property, plant and equipment	0		60.33	0
Total increase (decrease) in property, plant and equipment	36.35		1,058.4	36.72
Property, plant and equipment at end of period	36.35	0	1,095.12	36.72

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		133.75	0.37	
Total Depreciation property plant and equipment		133.75	0.37	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		31.19	0	
Total disposals and retirements, property, plant and equipment		31.19	0	
Total increase (decrease) in property, plant and equipment		102.56	0.37	
Property, plant and equipment at end of period	0	102.93	0.37	0

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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	144.3	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				11.14
Total Depreciation property plant and equipment				11.14
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.16	0		0
Total disposals and retirements, property, plant and equipment	2.16	0		0
Total increase (decrease) in property, plant and equipment	142.14	0		11.14
Property, plant and equipment at end of period	142.14	0	0	11.14

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]	Plant and equipment [Member]			
	Assets held under lease [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]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			208.37	5.71
Acquisitions through business combinations, property, plant and equipment			766.06	31.01
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		58.17	
Total disposals and retirements, property, plant and equipment	0		58.17	
Total increase (decrease) in property, plant and equipment	0		916.26	36.72
Property, plant and equipment at end of period	0	0	952.98	36.72

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]	Plant and equipment [Member]			
	Gross carrying amount [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]		Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		122.61	0.37	
Total Depreciation property plant and equipment		122.61	0.37	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		31.19		
Total disposals and retirements, property, plant and equipment		31.19		
Total increase (decrease) in property, plant and equipment		91.42	0.37	
Property, plant and equipment at end of period	0	91.79	0.37	0

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]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	208.37	5.71		208.37
Acquisitions through business combinations, property, plant and equipment	910.36	31.01		910.36
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-133.75	-0.37		
Total Depreciation property plant and equipment	-133.75	-0.37		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	29.14	0		60.33
Total disposals and retirements, property, plant and equipment	29.14	0		60.33
Total increase (decrease) in property, plant and equipment	955.84	36.35		1,058.4
Property, plant and equipment at end of period	992.19	36.35	0	1,095.12

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]	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	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.71			
Acquisitions through business combinations, property, plant and equipment	31.01			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			133.75	0.37
Total Depreciation property plant and equipment			133.75	0.37
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		31.19	0
Total disposals and retirements, property, plant and equipment	0		31.19	0
Total increase (decrease) in property, plant and equipment	36.72		102.56	0.37
Property, plant and equipment at end of period	36.72	0	102.93	0.37

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]	Other plant and equipment [Member]			
	Owned and leased assets [Member]	Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment		144.3	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-11.14	0	
Total Depreciation property plant and equipment		-11.14	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2.16	0	
Total disposals and retirements, property, plant and equipment		2.16	0	
Total increase (decrease) in property, plant and equipment		131	0	
Property, plant and equipment at end of period	0	131	0	0

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]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Acquisitions through business combinations, property, plant and equipment	144.3	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				11.14
Total Depreciation property plant and equipment				11.14
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.16	0		0
Total disposals and retirements, property, plant and equipment	2.16	0		0
Total increase (decrease) in property, plant and equipment	142.14	0		11.14
Property, plant and equipment at end of period	142.14	0	0	11.14

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]	Other plant and equipment [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			208.37	5.71
Acquisitions through business combinations, property, plant and equipment			766.06	31.01
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-122.61	-0.37
Total Depreciation property plant and equipment	0		-122.61	-0.37
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		26.98	
Total disposals and retirements, property, plant and equipment	0		26.98	
Total increase (decrease) in property, plant and equipment	0		824.84	36.35
Property, plant and equipment at end of period	0	0	861.19	36.35

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

..(32)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		208.37	5.71	
Acquisitions through business combinations, property, plant and equipment		766.06	31.01	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		58.17		
Total disposals and retirements, property, plant and equipment		58.17		
Total increase (decrease) in property, plant and equipment		916.26	36.72	
Property, plant and equipment at end of period	0	952.98	36.72	0

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				202.08
Acquisitions through business combinations, property, plant and equipment				163.04
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	122.61	0.37		-94.03
Total Depreciation property plant and equipment	122.61	0.37		-94.03
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	31.19			3.97
Total disposals and retirements, property, plant and equipment	31.19			3.97
Total increase (decrease) in property, plant and equipment	91.42	0.37		267.12
Property, plant and equipment at end of period	91.79	0.37	0	403.1

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]	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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	70.4		202.08	70.4
Acquisitions through business combinations, property, plant and equipment	35.34		163.04	35.34
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-18.43			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-18.43			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	6.66		5.04	10.15
Total disposals and retirements, property, plant and equipment	6.66		5.04	10.15
Total increase (decrease) in property, plant and equipment	80.65		360.08	95.59
Property, plant and equipment at end of period	135.98	55.33	536.2	176.12

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		94.03	18.43	
Depreciation recognised as part of cost of other assets			0	
Total Depreciation property plant and equipment		94.03	18.43	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.07	3.49	
Total disposals and retirements, property, plant and equipment		1.07	3.49	
Total increase (decrease) in property, plant and equipment		92.96	14.94	
Property, plant and equipment at end of period	80.53	133.1	40.14	25.2

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	202.08	70.4		202.08
Acquisitions through business combinations, property, plant and equipment	163.04	35.34		163.04
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-94.03	-18.43		
Depreciation recognised as part of cost of other assets		0		
Total Depreciation property plant and equipment	-94.03	-18.43		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.97	6.66		5.04
Total disposals and retirements, property, plant and equipment	3.97	6.66		5.04
Total increase (decrease) in property, plant and equipment	267.12	80.65		360.08
Property, plant and equipment at end of period	403.1	135.98	55.33	536.2

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	70.4			
Acquisitions through business combinations, property, plant and equipment	35.34			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			94.03	18.43
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment			94.03	18.43
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	10.15		1.07	3.49
Total disposals and retirements, property, plant and equipment	10.15		1.07	3.49
Total increase (decrease) in property, plant and equipment	95.59		92.96	14.94
Property, plant and equipment at end of period	176.12	80.53	133.1	40.14

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		14.13	0.95	
Acquisitions through business combinations, property, plant and equipment		17.66	15.05	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-9.87	-1.64	
Depreciation recognised as part of cost of other assets			0	
Total Depreciation property plant and equipment		-9.87	-1.64	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.18	0.46	
Total disposals and retirements, property, plant and equipment		0.18	0.46	
Total increase (decrease) in property, plant and equipment		21.74	13.9	
Property, plant and equipment at end of period	25.2	37.58	15.84	1.94

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	14.13	0.95		
Acquisitions through business combinations, property, plant and equipment	17.66	15.05		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				9.87
Total Depreciation property plant and equipment				9.87
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.29	0.66		1.11
Total disposals and retirements, property, plant and equipment	1.29	0.66		1.11
Total increase (decrease) in property, plant and equipment	30.5	15.34		8.76
Property, plant and equipment at end of period	48.96	18.46	3.12	11.38

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]	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]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			14.13	0.95
Acquisitions through business combinations, property, plant and equipment			17.66	15.05
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	0.2		1.29	0.66
Total disposals and retirements, property, plant and equipment	0.2		1.29	0.66
Total increase (decrease) in property, plant and equipment	1.44		30.5	15.34
Property, plant and equipment at end of period	2.62	1.18	48.96	18.46

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		9.87	1.64	
Depreciation recognised as part of cost of other assets			0	
Total Depreciation property plant and equipment		9.87	1.64	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.11	0.2	
Total disposals and retirements, property, plant and equipment		1.11	0.2	
Total increase (decrease) in property, plant and equipment		8.76	1.44	
Property, plant and equipment at end of period	3.12	11.38	2.62	1.18

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	14.13	0.95		14.13
Acquisitions through business combinations, property, plant and equipment	17.66	15.05		17.66
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-9.87	-1.64		
Depreciation recognised as part of cost of other assets		0		
Total Depreciation property plant and equipment	-9.87	-1.64		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.18	0.46		1.29
Total disposals and retirements, property, plant and equipment	0.18	0.46		1.29
Total increase (decrease) in property, plant and equipment	21.74	13.9		30.5
Property, plant and equipment at end of period	37.58	15.84	1.94	48.96

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]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.95			
Acquisitions through business combinations, property, plant and equipment	15.05			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			9.87	1.64
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment			9.87	1.64
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.66		1.11	0.2
Total disposals and retirements, property, plant and equipment	0.66		1.11	0.2
Total increase (decrease) in property, plant and equipment	15.34		8.76	1.44
Property, plant and equipment at end of period	18.46	3.12	11.38	2.62

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		14.13	0.95	
Acquisitions through business combinations, property, plant and equipment		17.66	15.05	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-9.87	-1.64	
Depreciation recognised as part of cost of other assets			0	
Total Depreciation property plant and equipment		-9.87	-1.64	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.18	0.46	
Total disposals and retirements, property, plant and equipment		0.18	0.46	
Total increase (decrease) in property, plant and equipment		21.74	13.9	
Property, plant and equipment at end of period	1.18	37.58	15.84	1.94

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	14.13	0.95		
Acquisitions through business combinations, property, plant and equipment	17.66	15.05		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				9.87
Total Depreciation property plant and equipment				9.87
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.29	0.66		1.11
Total disposals and retirements, property, plant and equipment	1.29	0.66		1.11
Total increase (decrease) in property, plant and equipment	30.5	15.34		8.76
Property, plant and equipment at end of period	48.96	18.46	3.12	11.38

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]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			314.82	98.11
Acquisitions through business combinations, property, plant and equipment			62.52	60.38
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.64		-130.79	-44.45
Depreciation recognised as part of cost of other assets	0			0
Total Depreciation property plant and equipment	1.64		-130.79	-44.45
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.2		5.75	14.5
Total disposals and retirements, property, plant and equipment	0.2		5.75	14.5
Total increase (decrease) in property, plant and equipment	1.44		240.8	99.54
Property, plant and equipment at end of period	2.62	1.18	385.71	144.91

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		314.82	98.11	
Acquisitions through business combinations, property, plant and equipment		62.52	60.38	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		13.49	36.01	
Total disposals and retirements, property, plant and equipment		13.49	36.01	
Total increase (decrease) in property, plant and equipment		363.85	122.48	
Property, plant and equipment at end of period	45.37	566.38	202.53	80.05

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				314.82
Acquisitions through business combinations, property, plant and equipment				62.52
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	130.79	44.45		-130.79
Depreciation recognised as part of cost of other assets		0		
Total Depreciation property plant and equipment	130.79	44.45		-130.79
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7.74	21.51		5.75
Total disposals and retirements, property, plant and equipment	7.74	21.51		5.75
Total increase (decrease) in property, plant and equipment	123.05	22.94		240.8
Property, plant and equipment at end of period	180.67	57.62	34.68	385.71

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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	98.11		314.82	98.11
Acquisitions through business combinations, property, plant and equipment	60.38		62.52	60.38
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-44.45			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-44.45			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	14.5		13.49	36.01
Total disposals and retirements, property, plant and equipment	14.5		13.49	36.01
Total increase (decrease) in property, plant and equipment	99.54		363.85	122.48
Property, plant and equipment at end of period	144.91	45.37	566.38	202.53

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		130.79	44.45	
Depreciation recognised as part of cost of other assets			0	
Total Depreciation property plant and equipment		130.79	44.45	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		7.74	21.51	
Total disposals and retirements, property, plant and equipment		7.74	21.51	
Total increase (decrease) in property, plant and equipment		123.05	22.94	
Property, plant and equipment at end of period	80.05	180.67	57.62	34.68

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	335.01	56.53		335.01
Acquisitions through business combinations, property, plant and equipment	23.61	44.24		23.61
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-163.99	-47.73		
Depreciation recognised as part of cost of other assets		0		
Total Depreciation property plant and equipment	-163.99	-47.73		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	12.99	4.08		19.89
Total disposals and retirements, property, plant and equipment	12.99	4.08		19.89
Total increase (decrease) in property, plant and equipment	181.64	48.96		338.73
Property, plant and equipment at end of period	297.28	115.64	66.68	559.1

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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	56.53			
Acquisitions through business combinations, property, plant and equipment	44.24			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			163.99	47.73
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment			163.99	47.73
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	21.33		6.9	17.25
Total disposals and retirements, property, plant and equipment	21.33		6.9	17.25
Total increase (decrease) in property, plant and equipment	79.44		157.09	30.48
Property, plant and equipment at end of period	220.37	140.93	261.82	104.73

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]	Computer equipments [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		335.01	56.53	
Acquisitions through business combinations, property, plant and equipment		23.61	44.24	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-163.99	-47.73	
Depreciation recognised as part of cost of other assets			0	
Total Depreciation property plant and equipment		-163.99	-47.73	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		12.99	4.08	
Total disposals and retirements, property, plant and equipment		12.99	4.08	
Total increase (decrease) in property, plant and equipment		181.64	48.96	
Property, plant and equipment at end of period	74.25	297.28	115.64	66.68

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	335.01	56.53		
Acquisitions through business combinations, property, plant and equipment	23.61	44.24		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				163.99
Total Depreciation property plant and equipment				163.99
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	19.89	21.33		6.9
Total disposals and retirements, property, plant and equipment	19.89	21.33		6.9
Total increase (decrease) in property, plant and equipment	338.73	79.44		157.09
Property, plant and equipment at end of period	559.1	220.37	140.93	261.82

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

..(55)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			260.6	55.66
Acquisitions through business combinations, property, plant and equipment			9.52	73.15
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	47.73		-69.58	-17.19
Depreciation recognised as part of cost of other assets	0			0
Total Depreciation property plant and equipment	47.73		-69.58	-17.19
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	17.25		3.59	0.34
Total disposals and retirements, property, plant and equipment	17.25		3.59	0.34
Total increase (decrease) in property, plant and equipment	30.48		196.95	111.28
Property, plant and equipment at end of period	104.73	74.25	347.54	150.59

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

..(56)

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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		260.6	55.66	
Acquisitions through business combinations, property, plant and equipment		9.52	73.15	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		15.68	0.59	
Total disposals and retirements, property, plant and equipment		15.68	0.59	
Total increase (decrease) in property, plant and equipment		254.44	128.22	
Property, plant and equipment at end of period	39.31	454.03	199.59	71.37

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

..(57)

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]	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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				260.6
Acquisitions through business combinations, property, plant and equipment				9.52
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	69.58	17.19		-69.58
Depreciation recognised as part of cost of other assets		0		
Total Depreciation property plant and equipment	69.58	17.19		-69.58
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	12.09	0.25		3.59
Total disposals and retirements, property, plant and equipment	12.09	0.25		3.59
Total increase (decrease) in property, plant and equipment	57.49	16.94		196.95
Property, plant and equipment at end of period	106.49	49	32.06	347.54

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

..(58)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	55.66		260.6	55.66
Acquisitions through business combinations, property, plant and equipment	73.15		9.52	73.15
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-17.19			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-17.19			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.34		15.68	0.59
Total disposals and retirements, property, plant and equipment	0.34		15.68	0.59
Total increase (decrease) in property, plant and equipment	111.28		254.44	128.22
Property, plant and equipment at end of period	150.59	39.31	454.03	199.59

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

..(59)

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]	Gross carrying amount [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2020	Accumulated depreciation and impairment [Member]	
				01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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			69.58	17.19	
Depreciation recognised as part of cost of other assets				0	
Total Depreciation property plant and equipment			69.58	17.19	
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			12.09	0.25	
Total disposals and retirements, property, plant and equipment			12.09	0.25	
Total increase (decrease) in property, plant and equipment			57.49	16.94	
Property, plant and equipment at end of period		71.37	106.49	49	32.06

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

..(60)

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2.1	6.7		2.1
Acquisitions through business combinations, property, plant and equipment		10.46		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4.18	-2.79		
Total Depreciation property plant and equipment	-4.18	-2.79		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.01			0.01
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.01			0.01
Total increase (decrease) in property, plant and equipment	-2.07	14.37		2.11
Property, plant and equipment at end of period	12.3	14.37	0	19.27

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

..(61)

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6.7			
Acquisitions through business combinations, property, plant and equipment	10.46			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			4.18	2.79
Total Depreciation property plant and equipment			4.18	2.79
Total increase (decrease) in property, plant and equipment	17.16		4.18	2.79
Property, plant and equipment at end of period	17.16	0	6.97	2.79

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

..(62)

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]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		2.1	6.7	
Acquisitions through business combinations, property, plant and equipment			10.46	
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		
Total increase (decrease) in property, plant and equipment		2.11	17.16	
Property, plant and equipment at end of period	0	19.27	17.16	0

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

..(63)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			Other property, plant and equipment, others [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
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				2.1
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	4.18	2.79		-4.18
Total Depreciation property plant and equipment	4.18	2.79		-4.18
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
Total increase (decrease) in property, plant and equipment	4.18	2.79		-2.07
Property, plant and equipment at end of period	6.97	2.79	0	12.3

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

..(64)

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
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	6.7		2.1	6.7
Acquisitions through business combinations, property, plant and equipment	10.46			10.46
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.79			
Total Depreciation property plant and equipment	-2.79			
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	
Total increase (decrease) in property, plant and equipment	14.37		2.11	17.16
Property, plant and equipment at end of period	14.37	0	19.27	17.16

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

..(65)

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]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
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		4.18	2.79	
Total Depreciation property plant and equipment		4.18	2.79	
Total increase (decrease) in property, plant and equipment		4.18	2.79	
Property, plant and equipment at end of period	0	6.97	2.79	0

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

..(66)

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
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	2.1	6.7		2.1
Acquisitions through business combinations, property, plant and equipment		10.46		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4.18	-2.79		
Total Depreciation property plant and equipment	-4.18	-2.79		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.01			0.01
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.01			0.01
Total increase (decrease) in property, plant and equipment	-2.07	14.37		2.11
Property, plant and equipment at end of period	12.3	14.37	0	19.27

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

..(67)

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
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		
Acquisitions through business combinations, property, plant and equipment		10.46		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			4.18	2.79
Total Depreciation property plant and equipment			4.18	2.79
Total increase (decrease) in property, plant and equipment		17.16	4.18	2.79
Property, plant and equipment at end of period		17.16	0	2.79

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

..(68)

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

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

..(2)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	AS PER LEASE	AS PER LEASE	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

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

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

..(4)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	AS PER LEASE	AS PER LEASE	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]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	AS PER LEASE	AS PER LEASE
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]	Furniture and fixtures [Member]		Vehicles [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	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]	Motor vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	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]

..(8)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	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]

..(9)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	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]

..(10)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	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]

..(11)

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

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

..(12)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	WDV	WDV
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
Whether property, plant and equipment are stated at revalued amount	No	No

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

	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]	Textual information (8) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (8)

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	Freehold Land	Tot
	Gross Carrying amount										
	Balance as at April 1, 2020	80.05	140.93	80.53	3.12	71.37	-	-	-	-	376
	Additions	98.11	56.53	70.4	0.95	55.66	5.71	6.7	-	-	294
	Aquisition through business combination (refer note 52)	60.38	44.24	35.34	15.05	73.15	31.01	10.46	-	-	265
	Disposals / adjustments	-36.01	-21.33	-10.15	-0.66	-0.59	-	-	-	-	-68
	Balance as at March 31, 2021	202.53	220.37	176.12	18.46	199.59	36.72	17.16	-	-	870
	Balance as at April 1, 2021	202.53	220.37	176.12	18.46	199.59	36.72	17.16	-	-	870
	Additions	314.82	335.01	202.08	14.13	260.6	208.37	2.1	-	-	1,3
	Aquisition through business combination (refer note 52)	62.52	23.61	163.04	17.66	9.52	766.06	-	1,048.76	154	2,2
	Reclassification from assets held for sale	-	-	-	-	-	-	-	-	101	101
	Disposals / adjustments	-13.49	-19.89	-5.04	-1.29	-15.68	-58.17	-	-3.2	-	-11
	Balance as at March 31, 2022	566.38	559.1	536.2	48.96	454.03	952.98	19.26	1,045.56	255	4,4
	Accumulated depreciation										
	Balance as at April 1, 2020	34.68	74.25	25.2	1.18	32.06	-	-	-	-	167

Depreciation	44.45	47.73	18.43	1.64	17.19	0.37	2.79	-	-	132
Disposals / adjustments	-21.51	-17.25	-3.49	-0.2	-0.25	-	-	-	-	-42
Balance as at March 31, 2021	57.62	104.73	40.14	2.62	49	0.37	2.79	-	-	257
Balance as at April 1, 2021	57.62	104.73	40.14	2.62	49	0.37	2.79	-	-	257
Depreciation	130.79	163.98	94.03	9.87	69.58	122.61	4.18	32.13	-	627
Disposals / adjustments	-7.74	-6.9	-1.07	-1.11	-12.09	-31.19	-	-0.7	-	-60
Balance as at March 31, 2022	180.67	261.81	133.1	11.38	106.49	91.79	6.97	31.43	-	823
Net carrying value as on March 31, 2021	144.92	115.64	135.98	15.84	150.59	36.35	14.37	-	-	613
Net carrying value as on March 31, 2022	385.71	297.29	403.1	37.58	347.54	861.19	12.29	1,014.13	255	3,6

Refer Note 29 for details of assets pledged as security towards secured loan from banks and financial institutions.

3(i) Capital work-in-progress *

Particulars	Amount
Balance as at April 1, 2020	-
Addition during the year	2.5
Capitalised during the year	-
Balance as at March 31, 2021	2.5
Balance as at April 1, 2021	2.5
Addition during the year	272.69

Acquisition through business combination (refer note 52)	18.6
Capitalised during the year	-224.2
Balance as at March 31, 2022	69.59

* Capital work-in-progress consists projects which are for periods less than one year.

Capital work-in-progress includes various capital expenditure carried out at new warehouses taken on lease.

All the projects are in progress as of the respective balance sheet dates.

3(ii)

Assets held for sale

Particulars	Freehold land	Amount
Balance as at April 1, 2020	-	-
Addition during the year	-	-
Disposals during the year	-	-
Balance as at March 31, 2021	-	-
Balance as at April 1, 2021	-	-
Addition during the year	-	-
Acquisition through business	101	101

combination
(refer note 52)

Disposals during the year - -

Reclassification to property, plant and equipment # -101 -101

Balance as at March 31, 2022 - -

Freehold land previously classified as held for sale has been reclassified to property, plant and equipment since management has decided to derive the economic benefits from continuing use of such asset rather than its sale.

4 Right of use asset (refer note 49)

This note provides information for leases where the Group is a lessee. The Group leases various offices and warehouses. Rental contracts are typically made for the fixed periods of 3 to 9 years, but may have extension options.

(i) Amount recognised in consolidated balance sheet

The balance sheet shows the following amount relating to leases:

Particulars As at As at

March 31, 2022

Right of use assets

	March 31, 2021	March 31, 2022
Buildings	1,669.21	948.48
Leasehold land	194.68	-
Plant and Machinery	131	-
	1,994.89	948.48

Particulars As at As at

March 31, 2022

Lease Liabilities

	March 31, 2021	March 31, 2022
Current	382.52	191.36
Non-current	1,505.61	795.68

(ii) Note : Details pertaining to right-of-use assets

Particulars For the year ended For the year ended

March 31, 2022

March 31, 2021

	Buildings	Leasehold land	Plant and Machinery	Buildings	Leasehold land	Plant and Machinery
Additions to the right of use assets	1,136.59	-	-	289.28	-	-
Additions through business combination (refer note 52)	107.55	196.86	144.3	684.27	-	-
Depreciation of Right-of-use assets	356.45	2.18	11.14	140.41	-	-

(iii) Extension and termination options:

Extension and termination options are included in certain leases across the Group. These are used to maximise operational flexibility in terms of managing the assets used in Group's operations. In certain cases, extension and termination options held are exercisable only by the Group.

[612100] Notes - Impairment of assets

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

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

[400700] Notes - Investment property

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

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

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

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill			51,704.89	31,914.81
Total increase (decrease) in goodwill			51,704.89	31,914.81
Goodwill at end of period	70,955.45	31,921.56	83,626.45	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]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Impairment loss recognised in profit or loss, goodwill			12,671	0
Total increase (decrease) in goodwill			12,671	0
Goodwill at end of period	6.75		12,671	0

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

	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of goodwill [TextBlock]	Textual information (9) [See below]	
Disclosure of reconciliation of changes in goodwill [Abstract]		
Changes in goodwill [Abstract]		
Goodwill at end of period	70,955.45	31,921.56

Textual information (9)

Disclosure of goodwill [Text Block]

5 Goodwill	
Particulars	Amount
Gross Carrying amount	
Balance as at April 1, 2020	6.75
Addition during the year	31,914.81
Balance as at March 31, 2021	31,921.56
Balance as at April 1, 2021	31,921.56
Addition during the year	51,704.89
Balance as at March 31, 2022	83,626.45
Accumulated Impairment	
Balance as at April 1, 2020	-
Impairment during the year	-
Balance as at March 31, 2021	-
Balance as at April 1, 2021	-
Impairment during the year	12,671.00
Balance as at March 31, 2022	12,671.00
Net carrying value as on March 31, 2021	31,921.56
Net carrying value as on March 31, 2022	70,955.45

5A Impairment of non financial assets

For impairment testing, goodwill acquired through business combinations has been allocated to the Distribution to Chemist/ institutions, Distribution to Retailers, IT operations and Diagnostics CGUs.

Following are the details with respect to carrying amount of goodwill allocated to various CGUs:

For the year ended 31
March 2022

Particulars	Gross carrying value	Impairment	Net carrying value
Distribution to Chemist/ institutions	14,464.22	1,858.87	12,605.35
Distribution to Retailers	10,448.46	-	10,448.46
IT operations	9,158.67	6,575.09	2,583.58
Diagnostics	49,555.10	4,237.04	45,318.06
Total	83,626.45	12,671.00	70,955.45
For the year ended 31 March 2021			
Particulars	Gross carrying value	Impairment	Net carrying value
Distribution to Chemist/ institutions	5,657.34	-	5,657.34
Distribution to Retailers	17,105.55	-	17,105.55
IT operations	9,158.67	-	9,158.67
Diagnostics	-	-	-
Total	31,921.56	-	31,921.56

The Group performed its annual impairment test as of the reporting date for year ended 31 March 2022 and 31 March 2021. Basis the said testing it has been determined that goodwill has been impaired in case of Distribution to Chemist/ institutions, IT operations and Diagnostics CGUs as of 31 March 2022.

Considering the outlook of the current economic environment and other macro economic factors, management has drawn an operating plan in light of the latest available information. Basis the operating plan, a downward revision to projections was necessitated and accordingly, it has been determined that an impairment would be required to be considered in the financial statements.

Distribution to Retailers CGU

Distribution to retailers typically includes selling goods to the registered sellers on the PharmEasy marketplace. The recoverable amount of the Distribution to Retailers CGU as at 31 March 2022 has been determined using the fair value less cost to sell ('FVLCTS') approach. FVLCTS (level 3) is determined by an independent valuer using revenue based multiples derived from comparable listed companies in the world. Basis the valuation carried out, the Group has determined that no impairment is required to be recognised since the recoverable amount of the CGU is greater than its carrying amount.

Sensitivity analysis performed around the base assumptions do not indicate any reasonable possible change in key assumptions that would cause the recoverable amount of the this CGU to be less than their respective carrying value.

IT operations CGU

IT operations includes operations related to technology platform and sale of software. The recoverable amount of the IT operations CGU, Rs 2,864.82 millions as at 31 March 2022, has been determined using the fair value less cost to sell ('FVLCTS') approach. FVLCTS (level 3) is determined by an independent valuer using venture capital ('VC') method. VC method is most common approach to value young / pre-revenue companies. It is valuation based on expectation of venture capital investor. Investors will seek a return equal to some multiple of their initial investment or will seek to achieve a specific internal rate of return based upon the level of risk they perceive in the venture. VC method incorporates this understanding and uses the relevant time frame in discounting a future value attributable to the firm.

As a result, management has recognised an impairment charge of Rs 6,575.09 millions in the current year against goodwill, previously carried at Rs 9,158.67 millions. The impairment charge is recorded in the statement of profit and loss and presented as an exceptional item.

Distribution to Chemist/ institutions CGU

Distribution to Chemist/ institutions typically includes selling goods to the pharmacies and hospitals, both directly as well as using technology provided by Retailio. The recoverable amount of the Distribution to Chemist/ institutions CGU, Rs 23,944.12 millions as at 31 March 2022, has been determined based on a value in use calculation using cash flow projections from financial budgets approved by the management covering a five-year period. The projected cash flows have been updated to reflect the current market situation. These projected cash flows are discounted to the present value using a weighted average cost of capital (discount rate). The discount rate is commensurate with the risk inherent in the projected cash flows and reflects the rate of return required by an investor in the current economic conditions. The pre-tax discount rate applied to cash flow projections for impairment testing during the current year is 17.62% (31 March 2021: 18.14%) and cash flows beyond the five-year period are extrapolated using a 4.00% growth rate (31 March 2021: 3.00%) that is the same as the

long-term average growth rate for similar companies in the industry. As a result of this analysis, management has recognised an impairment charge of Rs 1,858.87 millions in the current year against goodwill, previously carried at Rs 14,464.22 millions. The impairment charge is recorded in the statement of profit and loss and presented as an exceptional item.

Diagnostics CGU

Diagnostic services are provided to hospitals, diagnostic companies, independent phlebotomists and consumers including on PharmEasy marketplace. The recoverable amount of the Diagnostics CGU, Rs 46,067.00 millions as at 31 March 2022, has been determined based on a value in use calculation using cash flow projections from financial budgets approved by the management covering a five-year period. The projected cash flows have been updated to reflect the current market situation. These projected cash flows are discounted to the present value using a weighted average cost of capital (discount rate). The discount rate is commensurate with the risk inherent in the projected cash flows and reflects the rate of return required by an investor in the current economic conditions. The pre-tax discount rate applied to cash flow projections for impairment testing during the current year is 14.53% (31 March 2021: NA) and cash flows beyond the five-year period are extrapolated using a 5.00% growth rate (31 March 2021: NA) that is the same as the long-term average growth rate for similar companies in the industry. As a result of this analysis, management has recognised an impairment charge of Rs 4,237.04 millions in the current year against goodwill, previously carried at Rs 49,555.10 millions. The impairment charge is recorded in the statement of profit and loss and presented as an exceptional item.

Following key assumptions were considered while performing impairment testing :-

Particulars	As at March 31, 2022		As at March 31, 2021	
	Distribution to Chemist/ institutions	Diagnostics	Distribution to Chemist/ institutions	Diagnostics
Terminal growth rate	4%	5%	3%	-
Revenue growth rate	15% to 35%	15% to 25%	10% to 20%	-
Weighted Average Cost of Capital % (WACC) (Discount rate)	17.62%	14.53%	18.14%	-

Sensitivity Analysis:

The table below provides the revised value of recoverable amount for any reasonable possible change in key assumptions:

Particulars	Carrying value of CGU	Decrease in revenue by 1%	Increase in discount rate by 0.25%	Decrease in terminal growth rate by 0.25%	Decrease in revenue multiple by 1%
Distribution to Chemist/ institutions CGU	25,802.99	21,466.21	23,166.11	23,587.12	-
Diagnostics CGU	53,697.75	47,557.01	47,732.43	48,083.96	-
IT operations CGU	9,439.91	-	2,841.07	-	2,836.18

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

Disclosure of additional information about other intangible assets [Table]

..(2)

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

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

Disclosure of additional information about other intangible assets [Table]

..(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]	
	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	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]			
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]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			53.15	14.48
Acquisitions through business combinations			6,505.43	688.51
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes			0.01	-0.01
Total increase (decrease) through transfers and other changes, Other intangible assets			0.01	-0.01
Disposals and retirements, other intangible assets [Abstract]				
Disposals			1.32	1.07
Total Disposals and retirements, Other intangible assets			1.32	1.07
Total increase (decrease) in Other intangible assets			6,557.27	701.91
Other intangible assets at end of period	6,635.14	668.55	7,304.25	746.98

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]			
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	
	31/03/2020		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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		590.91	56	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0.23	1.07	
Total Disposals and retirements, Other intangible assets		0.23	1.07	
Total increase (decrease) in Other intangible assets		590.68	54.93	
Other intangible assets at end of period	45.07	669.11	78.43	23.5

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]	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]		Carrying amount [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0.16		0
Acquisitions through business combinations	1,584.87	312.98		1,584.87
Amortisation other intangible assets	-141.24	-18.49		
Total increase (decrease) in Other intangible assets	1,443.63	294.65		1,584.87
Other intangible assets at end of period	1,738.28	294.65	0	1,898.01

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.16		
Acquisitions through business combinations		312.98		
Amortisation other intangible assets			141.24	18.49
Total increase (decrease) in Other intangible assets		313.14	141.24	18.49
Other intangible assets at end of period		313.14	159.73	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]		Accumulated amortization and impairment [Member]	Gross carrying amount [Member]	
	31/03/2020		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
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	
Acquisitions through business combinations			312.98	
Total increase (decrease) in Other intangible assets			313.14	
Other intangible assets at end of period		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]			Brands [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				1,584.87
Amortisation other intangible assets	141.24	18.49		-141.24
Total increase (decrease) in Other intangible assets	141.24	18.49		1,443.63
Other intangible assets at end of period	159.73	18.49	0	1,738.28

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]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.16		0	0.16
Acquisitions through business combinations	312.98		1,584.87	312.98
Amortisation other intangible assets	-18.49			
Total increase (decrease) in Other intangible assets	294.65		1,584.87	313.14
Other intangible assets at end of period	294.65	0	1,898.01	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]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	31/03/2020			
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		141.24	18.49	
Total increase (decrease) in Other intangible assets		141.24	18.49	
Other intangible assets at end of period	0	159.73	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]			
	Intangible assets other than internally generated [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
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	0.16		0
Acquisitions through business combinations	1,584.87	312.98		1,584.87
Amortisation other intangible assets	-141.24	-18.49		
Total increase (decrease) in Other intangible assets	1,443.63	294.65		1,584.87
Other intangible assets at end of period	1,738.28	294.65	0	1,898.01

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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.16			
Acquisitions through business combinations	312.98			
Amortisation other intangible assets			141.24	18.49
Total increase (decrease) in Other intangible assets	313.14		141.24	18.49
Other intangible assets at end of period	313.14	0	159.73	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]		
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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		53.15	6.54	
Acquisitions through business combinations		20.14	20.53	
Amortisation other intangible assets		-31.54	-8.84	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		1.09	0	
Total Disposals and retirements, Other intangible assets		1.09	0	
Total increase (decrease) in Other intangible assets		40.66	18.23	
Other intangible assets at end of period	0	73.34	32.68	14.45

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]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	53.15	6.54		
Acquisitions through business combinations	20.14	20.53		
Amortisation other intangible assets				31.54
Disposals and retirements, other intangible assets [Abstract]				
Disposals	1.32	1.07		0.23
Total Disposals and retirements, Other intangible assets	1.32	1.07		0.23
Total increase (decrease) in Other intangible assets	71.97	26		31.31
Other intangible assets at end of period	130.33	58.36	32.36	56.99

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]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			53.15	6.54
Acquisitions through business combinations			20.14	20.53
Amortisation other intangible assets	8.84		-31.54	-8.84
Disposals and retirements, other intangible assets [Abstract]				
Disposals	1.07		1.09	0
Total Disposals and retirements, Other intangible assets	1.07		1.09	0
Total increase (decrease) in Other intangible assets	7.77		40.66	18.23
Other intangible assets at end of period	25.68	17.91	73.34	32.68

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]			
	Intangible assets other than internally generated [Member]			
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		53.15	6.54	
Acquisitions through business combinations		20.14	20.53	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		1.32	1.07	
Total Disposals and retirements, Other intangible assets		1.32	1.07	
Total increase (decrease) in Other intangible assets		71.97	26	
Other intangible assets at end of period	14.45	130.33	58.36	32.36

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]			Other intangible assets [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				4,900.42
Amortisation other intangible assets	31.54	8.84		-418.13
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes				0.01
Total increase (decrease) through transfers and other changes, Other intangible assets				0.01
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0.23	1.07		
Total Disposals and retirements, Other intangible assets	0.23	1.07		
Total increase (decrease) in Other intangible assets	31.31	7.77		4,482.3
Other intangible assets at end of period	56.99	25.68	17.91	4,823.52

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]	Other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	7.78		0	7.78
Acquisitions through business combinations	355		4,900.42	355
Amortisation other intangible assets	-28.67			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	-0.01		0.01	-0.01
Total increase (decrease) through transfers and other changes, Other intangible assets	-0.01		0.01	-0.01
Total increase (decrease) in Other intangible assets	334.1		4,900.43	362.77
Other intangible assets at end of period	341.22	7.12	5,275.91	375.48

Disclosure of detailed information about other intangible assets [Table]

..(17)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
	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]		
		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		418.13	28.67	
Total increase (decrease) in Other intangible assets		418.13	28.67	
Other intangible assets at end of period	12.71	452.39	34.26	5.59

Disclosure of detailed information about other intangible assets [Table]

..(18)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	7.78		
Acquisitions through business combinations	4,900.42	355		
Amortisation other intangible assets				418.13
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0.01	-0.01		
Total increase (decrease) through transfers and other changes, Other intangible assets	0.01	-0.01		
Total increase (decrease) in Other intangible assets	4,900.43	362.77		418.13
Other intangible assets at end of period	5,275.91	375.48	12.71	452.39

Disclosure of detailed information about other intangible assets [Table]

..(19)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Know-how [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	7
Acquisitions through business combinations			353.63	304.2
Amortisation other intangible assets	28.67		-113.28	-14.48
Total increase (decrease) in Other intangible assets	28.67		240.35	296.72
Other intangible assets at end of period	34.26	5.59	537.07	296.72

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]	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]	
	31/03/2020		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	7	
Acquisitions through business combinations		353.63	304.2	
Total increase (decrease) in Other intangible assets		353.63	311.2	
Other intangible assets at end of period	0	664.83	311.2	0

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]	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]		Accumulated amortization and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				353.63
Amortisation other intangible assets	113.28	14.48		-113.28
Total increase (decrease) in Other intangible assets	113.28	14.48		240.35
Other intangible assets at end of period	127.76	14.48	0	537.07

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]	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]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	7		0	7
Acquisitions through business combinations	304.2		353.63	304.2
Amortisation other intangible assets	-14.48			
Total increase (decrease) in Other intangible assets	296.72		353.63	311.2
Other intangible assets at end of period	296.72	0	664.83	311.2

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]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		113.28	14.48	
Total increase (decrease) in Other intangible assets		113.28	14.48	
Other intangible assets at end of period	0	127.76	14.48	0

Disclosure of detailed information about other intangible assets [Table]

..(24)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0.78		0
Acquisitions through business combinations	4,546.79	50.8		4,546.79
Amortisation other intangible assets	-304.85	-14.19		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0.01	-0.01		0.01
Total increase (decrease) through transfers and other changes, Other intangible assets	0.01	-0.01		0.01
Total increase (decrease) in Other intangible assets	4,241.95	37.38		4,546.8
Other intangible assets at end of period	4,286.45	44.5	7.12	4,611.08

Disclosure of detailed information about other intangible assets [Table]

..(25)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated 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	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Refer to child member		Refer to child member	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			
Acquisitions through business combinations	50.8			
Amortisation other intangible assets			304.85	14.19
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	-0.01			
Total increase (decrease) through transfers and other changes, Other intangible assets	-0.01			
Total increase (decrease) in Other intangible assets	51.57		304.85	14.19
Other intangible assets at end of period	64.28	12.71	324.63	19.78

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, others [Member]			
	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		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		0	0.78	
Acquisitions through business combinations		4,546.79	50.8	
Amortisation other intangible assets		-304.85	-14.19	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0.01	-0.01	
Total increase (decrease) through transfers and other changes, Other intangible assets		0.01	-0.01	
Total increase (decrease) in Other intangible assets		4,241.95	37.38	
Other intangible assets at end of period	5.59	4,286.45	44.5	7.12

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, 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
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	0	0.78		
Acquisitions through business combinations	4,546.79	50.8		
Amortisation other intangible assets				304.85
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0.01	-0.01		
Total increase (decrease) through transfers and other changes, Other intangible assets	0.01	-0.01		
Total increase (decrease) in Other intangible assets	4,546.8	51.57		304.85
Other intangible assets at end of period	4,611.08	64.28	12.71	324.63

Disclosure of detailed information about other intangible assets [Table]

..(28)

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

Classes of other intangible assets [Axis]	Other intangible assets, 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]	Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Nature of other intangible assets others	other intangible asset	
Reconciliation of changes in other intangible assets [Abstract]		
Changes in Other intangible assets [Abstract]		
Amortisation other intangible assets	14.19	
Total increase (decrease) in Other intangible assets	14.19	
Other intangible assets at end of period	19.78	5.59

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other intangible assets [TextBlock]	Textual information (10) [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 (10)

Disclosure of other intangible assets [Text Block]

6	Other intangible assets							
Particulars	Computer software	Brand Name	Technology platform	Other intangibles	Customer Contract Relationship	Non Compete agreement	Total intangible assets	
Gross Carrying amount								
Balance as at April 1, 2020	32.36	-	-	12.71	-	-	45.07	
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	58.36	313.14	311.2	64.29	-	-	746.99	
Balance as at April 1, 2021	58.36	313.14	311.2	64.29	-	-	746.99	
Additions	53.15	-	-	-	-	-	53.15	
Aquisition through business combination (refer note 52)	20.14	1,584.87	353.63	-	4,488.19	58.6	6,505.43	
Disposals / adjustments	-1.32	-	-	-	-	-	-1.32	
Balance as at March 31, 2022	130.33	1,898.01	664.83	64.29	4,488.19	58.6	7,304.25	
Accumulated amortisation								
Balance as at April 1, 2020	17.91	-	-	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	25.68	18.49	14.48	19.78	-	-	78.43	
Balance as at April 1, 2021	25.68	18.49	14.48	19.78	-	-	78.43	

Amotisation expenses	31.54	141.24	113.28	5.16	284.05	15.64	590.91
Disposals / adjustments	-0.23	-	-	-	-	-	-0.23
Balance as at March 31, 2022	56.99	159.73	127.76	24.94	284.05	15.64	669.11
Net carrying value as on March 31, 2021	32.68	294.65	296.72	44.51			668.55
Net carrying value as on March 31, 2022	73.34	1,738.28	537.07	39.35	4,204.14	42.96	6,635.14

Refer Note 29 for details of assets pledged as security towards secured loan from banks and financial institutions.

6A

Intangible assets under development

Particulars	Amount
Balance as at April 1, 2020	3.5
Addition during the year	-
Capitalised during the year	-3.5
Balance as at March 31, 2021	-
Balance as at April 1, 2021	-
Addition during the year	27.5
Acquisition through business combination (refer note 52)	17.73
Capitalised during the year	-35.26
Balance as at March 31, 2022 (refer note (ii) below)	9.97

Note:

(i) Capitalised development costs are recorded as intangible assets and are amortised from the point

at which the asset is available for use.

(ii) This represents cost towards development of the Company's inhouse software called OMS Software for Inventory Management including tracking of inventory and stock report.

(iii) During the year, the Group has capitalised Rs 25.36 million (31 March 2021: Nil) relating to various module of the OMS software available for use in the live environment.

Also, during the year, the Group has capitalised Rs 9.90 million (31 March 2021: Nil) towards SAP Integration.

[401000] Notes - Biological assets other than bearer plants

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

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

[611100] Notes - Financial instruments

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	37,230.58	10,714.4	37,230.58	10,714.4
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]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	0	0	0	0
Financial liabilities, at fair value	706.54	153.86	706.54	153.86

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]	
	Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial liabilities [Axis]	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	0	0
Financial liabilities, at fair value	706.54	153.86

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]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	13,593.36	7,359.03	8,608.5	3,582.86
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]	
	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	8,608.5	3,582.86	4,984.86	3,776.17
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]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	555.36	9	555.36	9
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]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,137.35	535.36	1,137.35	535.36
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]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,543.97	2,295.45	1,543.97	2,295.45
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]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,748.18	936.36	1,748.18	936.36
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]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	1,414.32	9.14	1,414.32	9.14
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]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	152.79	1.08	152.79	1.08
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]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets, category [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	152.79	1.08	1,261.53	8.06
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]			
Categories of financial assets [Axis]	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]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	1,261.53	8.06	1,261.53	8.06
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

	01/04/2021 to 31/03/2022
Disclosure of financial instruments [TextBlock]	Textual information (11) [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 (11)

Disclosure of financial instruments [Text Block]

48	Financial instruments	
	The classification of each category of financial instruments and their carrying amounts are as below:	
Particulars	As at	As at
	March 31, 2022	March 31, 2021
Financial assets		
At amortised cost		
Loans ^	555.36	9
Other financial assets ^	1,137.35	535.36
Trade receivable ^	8,608.50	3,582.86
Cash and cash equivalents ^	1,543.97	2,295.45
Other bank balances ^	1,748.18	936.36
At fair value through profit and loss		
Non-current investments	152.79	1.08
Current investments	1,261.53	8.06
Total assets	15,007.68	7,368.17
Financial liabilities		
At fair value through profit and loss		
Borrowings	141.9	153.86
Contingent purchase consideration	564.64	-
At amortised cost		
Borrowings ^	25,712.33	5,700.02
Trade payables ^	4,588.81	3,655.53
Other financial liabilities ^	6,929.44	1,358.85
Total liabilities	37,937.12	10,868.26

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.

Fair value hierarchy

(i) Financial assets and liabilities measured at fair value - recurring fair value measurements

As at March 31, 2022	Level 1	Level 2	Level 3
Financial Assets			
Non current investments			
Other investments **	-	-	152.79
Current investments			
Investment in equity shares*	-	-	1
Investment in mutual funds	1,260.53	-	-
Financial liabilities			
Non-current borrowings	-	-	141.9
Contingent purchase consideration	-	-	564.64

* Investment in equity shares represent investment in unquoted equity shares. Since the amount is not material, the fair value disclosure have not been made.

** Other investments includes an investment made in Compulsory Convertible Preference Shares of Rs. 4.70 million. Since the amount is not material, the fair value disclosure have not been made.

As at March 31, 2021	Level 1	Level 2	Level 3
Financial Assets			
Non current investments			
Investment in equity shares*	-	-	1.08
Current investments			
Investment in mutual funds	8.06	-	-
Financial liabilities			

Non Current borrowings	-	-	153.86
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* Investment in equity shares represent investment in unquoted equity shares. Since the amount is not material, the fair value disclosure have not been made.

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.

There are no transfers between the levels during the year.

Inputs used in fair valuation of level 3 instruments

Particulars	Fair value as at 31 March 2022	Fair value as at 31 March 2021	Significant unobservable inputs	Sensitivity
Non Current Borrowings	141.9	153.86	Weighted Average Cost of Capital (WACC)	15.12% (31 March 2021: 14.25%) Increase in WACC by 1% would decrease the liability by Rs 22.46 million (31 March 2021: Rs 20.82 million)
Compulsorily convertible cumulative participating debentures (CCD's)				Decrease in WACC by 1% would increase the liability by Rs 27.08 million (31 March 2021: Rs. 25.02 million) Increase in growth rate by 1% would increase the liability by Rs 12.86 million (31 March 2021: Rs. 12.94 million) Decrease in growth rate by 1% would decrease the liability by Rs 10.74 million (31 March 2021: Rs. 10.83 million)
			Growth rate	
Contingent purchase consideration - payable to erstwhile shareholders of	453.85	-	Discount rate	9.60% (31 March 2021: 3%) Increase or decrease in discount rate by 1% would result in decrease or increase in fair

Vardhman Health Specialities Private Limited			2021: NA)	value by Rs. 1.50 million and Rs. 1.50 million respectively
				Decrease in the expected payout by 5% would result in decrease in fair value by Rs. 22.80 million.
			100% (31 March 2021: NA)	
		Expected payout		
Contingent purchase consideration - payable to erstwhile owners of Akshaya Medical and Surgical Agencies	110.79 -	Discount rate	10.00% (31 March 2021: NA)	Increase or decrease in discount rate by 1% would result in decrease or increase in fair value by Rs. 0.40 million and Rs. 0.30 million respectively
				Decrease in the expected payout by 5% would result in decrease in fair value by Rs. 5.60 million.
			100% (31 March 2021: NA)	
		Expected payout		
Other investments	104.45 -	Weighted Average Cost of Capital (WACC)	22.10% (31 March 2021: NA)	A sensitivity analysis has been done for the investment value for different levels of perpetuity growth and WACC. The estimated value for the scenarios is as follows:
				Perpetuity Growth Rate %
				WACC
				3%
				5%
				21.10%
				105.15
				108.95
				23.10%
				100.85
				103.75
			4% (31 March 2021: NA)	

Other investments	43.64	-	Weighted Average Cost of Capital (WACC)	17% (31 March 2021: NA)	Increased earning growth factor by 5% and lower discount rate by 1% would increase fair value by 32.68 million (31 March 2021: Nil).
Investment in Health Arx Technologies Private Limited			Earnings growth rate	95% to 125% (31 March 2021: NA)	Lower earning growth factor by 5% and higher discount rate by 1% would decrease fair value by 22.60 million (31 March 2021: Nil).

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.

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. 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	March 31, 2022	March 31, 2021
A: Low credit risk	Cash and cash equivalents, Other bank balances, security deposits, investments and other financial assets	15,007.68	7,368.17

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, loans, advances and other receivables. Credit risk related to these assets 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-22	31-Mar-21
Opening balance	54.22	63.43
Opening balance utilised	-	-63.43
Change in loss allowance	453.99	54.22
Closing balance	508.21	54.22

Ageing of trade receivables and credit risk arising therefrom is as below:

Particulars	As at March 31, 2022			As at March 31, 2021		
	Gross Credit risk	Allowance for credit losses	Total	Gross Credit risk	Allowance for credit losses	Total

Not due	4,086.44	-34.84	4,051.60	1,198.48	-1.52	1196.96
0-90 days past due	3,803.91	-51.55	3,752.36	2,019.40	-23.97	1995.43
91-180 days past due	581.9	-62.41	519.49	196.13	-3.41	192.72
181-270 days past due	226.35	-81.41	144.94	112.37	-3.15	109.22
271-365 days past due	211.55	-101.93	109.62	96.68	-15.46	81.22
More than 365 days past due	206.56	-176.07	30.49	9.93	-2.62	7.31
Total	9,116.71	-508.21	8,608.50	3,632.99	-50.13	3582.86

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. 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, 2022	March 31, 2021
Floating rate		
Expiring within one year (long term credit facilities)	427.41	346.49

(ii) Maturities of financial liabilities

The table below summarises the maturity profile of the Group's financial liabilities based on contractual undiscounted payments.

Particulars	As at March 31, 2022				
	On demand	Less than 1 year	1-5 years	More than 5 years	Total
Non-derivatives					

Borrowings	3,545.44	21,145.75	1,308.81	-	26,000.00
Lease liabilities	-	567.53	1,670.74	196.7	2,434.97
Trade payables	-	4,580.85	7.96	-	4,588.81
Other financial liabilities	1,273.33	4,692.53	1,551.49	-	7,517.35
Total	4,818.77	30,986.66	4,539.00	196.7	40,541.13
Particulars	As at March 31, 2021				
	On demand	Less than 1 year	1-5 years	More than 5 years	Total
Non-derivatives					
Borrowings	1,901.56	3,134.08	2,418.92	61.01	7,515.57
Lease liabilities	-	313.12	758.65	159.12	1,230.89
Trade payables	-	3,655.53	-	-	3,655.53
Other financial liabilities	11.55	1,347.30	-	-	1,358.85
Total	1,913.11	8,450.03	3,177.57	220.13	13,760.84

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, interest risk and price risk.

Foreign currency risk

The Group is exposed to currency risk to the extent that there is a mismatch between the currencies in which sales and purchases are denominated and the functional currency of Group. The functional currency for large number of transactions of the Group is INR and majority of the customers the Group dealt with operate from India only.

Exposure to currency risk

The summary quantitative data about the Group's exposure to currency risk as reported to the management is as follows.

Particulars	Amount in millions	
	INR	USD
Trade receivables	59.83	0.69
Trade payables	2.17	0.03
Net exposure in respect of recognized assets and liabilities	57.66	0.66

Trade receivables are gross of provision for doubtful debts

Sensitivity analysis

A reasonably possible strengthening (weakening) of the INR or US dollar at 31 March 2022 would have affected the measurement of financial instruments denominated in foreign currency and affected profit or loss by the amounts shown below. This analysis assumes that all other variables, in particular interest rates, remain constant and ignores any impact of forecast sales and purchases.

Particulars	Profit or loss	
	Strengthening	Weakening
31-Mar-22		
INR (10% movement)	5.77	-5.77
31-Mar-21		
INR (10% movement)	-	-

Price risk

The Group's investment in certain equity shares is exposed to price risk, for detail refer note 48(i).

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	31-Mar-22	31-Mar-21
Variable rate borrowing	2,985.34	3,839.78
Fixed rate borrowing	22,868.90	2,014.10
Total borrowings	25,854.24	5,853.88

Sensitivity analysis

Below is the sensitivity of profit or loss and equity changes in interest rates on variable rate borrowings:

Particulars	31-Mar-22	31-Mar-21
Interest Sensitivity*		
Interest rates – increase by 100 basis points	29.85	38.40
Interest rates – decrease by 100 basis points	-29.85	-38.40

* Holding all other variables constant

Capital management

The Group's objectives when managing capital are to safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders, and to maintain an optimal capital structure to reduce the cost of capital.

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 (total borrowings and lease liabilities net of cash and cash equivalents) divided by total equity (including non-controlling interest).

The capital structure is as follows:

Particulars	As at	As at
	March 31, 2022	March 31, 2021
Borrowings	25,854.23	5,853.88
Lease Liability	-	-
Less: Cash and cash equivalents	1,543.97	2,295.45
Net debt	24,310.26	3,558.43
Equity	70,224.81	35,811.76
Total Equity	70,224.81	35,811.76
Net debt equity ratio	34.62%	9.94%

Ascent Wellness and Pharma Solutions Private Limited obtained the term loan which is included in non current borrowings in the balance sheet having a carrying value of Rs. 611.82 millions. As of 31 March 2022, the terms of loan requires the Company to net financial indebtedness of the company to EBIDT not exceeding 3 times, Debt service coverage ratio remaining more than 2 times and Total Outside liability to adjusted tangible net worth not exceeding 2.75 times for the financial year ending 31 March 2022. The company could not comply with the same terms. . Subsequent to the balance sheet date, the Company has repaid the entire term loan and obtained no due certificate from the lender. The Company has reclassified the loan as current as at the balance sheet date.

Ascent Wellness and Pharma Solutions Private Limited obtained the term loan which is included in non current borrowings in the balance sheet having a carrying value of Rs. 676.94 millions. As of 31 March 2021, the terms of loan requires the Company to net financial indebtedness of the company to EBIDT not exceeding 2.5 times for the financial year ending 31 March 2021. The Company could not comply with the same terms. The Company obtained the waiver from the lender and consequently the company has not reclassified the loan as current.

[400400] Notes - Non-current investments**Details of non-current investments [Table]**

..(1)

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

Classification of non-current investments [Axis]	1		2	3
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Investment in other Indian companies equity instruments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments				Compulsory Convertible Preference Shares
Non-current investments	0.01	1.08	20.89	83.56
Name of body corporate in whom investment has been made	Health Arx Technologies Private Limited	Thane Janta Sahakari Bank	Aarman Solutions Private Limited	Aarman Solutions Private Limited
Number of shares of non-current investment made in body corporate	[shares] 10	[shares] 20,080	[shares] 19,99,000	[shares] 79,96,000

Details of non-current investments [Table]

..(2)

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

Classification of non-current investments [Axis]	4	5
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Compulsory Convertible Preference Shares	Compulsory Convertible Preference Shares
Non-current investments	43.63	4.7
Name of body corporate in whom investment has been made	Health Arx Technologies Private Limited	Prost Technologies Private Limited number of CCPS 305
Number of shares of non-current investment made in body corporate	[shares] 31,990	[shares] 305

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

	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (12) [See below]	
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	152.79	1.08
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (12)

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

8	Investments (Non-current)		
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Investments in equity instruments (unquoted) - measured at fair value through profit and loss		
	Nil (31 March 2021: 20,080) equity shares of Thane Janta Sahakari Bank of Rs 50 each, fully paid-up**	-	1.08
	10 Equity Shares (31 March 2021: Nil) of Health Arx Technologies Private Limited of Rs 10 each, fully paid-up	0.01	-
	19,99,000 (31 March 2021: Nil) Equity Shares of Rs 10 each, fully paid of Aarman Solutions Private Limited (refer note 54(e))	20.89	-
	Other Investments (unquoted) - measured at fair value through profit and loss		
	79,96,000 (31 March 2021: Nil) Compulsory Convertible Preference Shares of Rs 10 each, fully paid of Aarman Solutions Private Limited (refer note 54 (e))	83.56	-
	31,990 (31 March 2021: Nil) Compulsory Convertible Preference Shares of Health Arx Technologies Private Limited of Rs 10 each, fully paid-up	43.63	
	305 (31 March 2021: Nil) Compulsory Convertible Preference Shares of Rs 10 each, fully paid Prost Technologies Private Limited	4.7	
		152.79	1.08
	** During the year ended 31 March 2022 the Group has classified investments in equity shares of Thane Janta Sahakari Bank from Non-current to Current Investments.		
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Aggregate amount of quoted investments	-	-
	Aggregate market value of quoted investments	-	-
	Aggregate amount of unquoted investments	152.79	1.08
	Aggregate amount of impairment in value of investments	-	-

7 Investments in Equity accounted investees

Particulars	As at	As at
March 31, 2022		
March 31, 2021		
Investments in equity instruments (unquoted) - measured at equity method		
429,185 (31 March 2021: Nil) equity shares of Rs 10 each fully paid up of Equinox Labs Private Limited	209.2	-
650,000 (31 March 2021: Nil) equity shares of ? 10 each fully paid up in Impex Healthcare Private Limited	206.36	
49,17,499 (31 March 2021: Nil) Equity Shares of Rs 10 each, fully paid of Marg ERP Limited *	2,549.66	
	2,965.22	-

* This comprises Goodwill of Rs. 2,347.93 million (31 March 2021: Nil)

In addition to the investment in Marg ERP Limited, the Group entered into separate agreements with noncontrolling shareholders, whereby the Group holds a call option to purchase shares held by those shareholders (representing 50.64% equity interest) if specified EBITDA thresholds are not met by end of the specified period in the respective agreements. These shareholders, in turn, hold a put option to put the shares to the Group at any time by end of the specified period defined in these agreements.

Particulars	As at	As at
March 31, 2022		
March 31, 2021		
Aggregate amount of quoted investments	-	-
Aggregate market value of quoted investments	-	-
Aggregate amount of unquoted investments	2,965.22	-
Aggregate amount of impairment in value of investments	-	-

(i) The above Associates are unlisted entities, hence quoted price is not available.

(ii) Equinox Labs Private Limited is engaged in the business of testing and analysis of food, water and air samples. This business complements business of diagnostic services.

(iii) Impex Healthcare Private Limited is engaged in diagnostic imaging services. The services complements Group's diagnostic services.

(iv) Marg ERP Limited is engaged in providing ERP solutions to entities in healthcare sector. Its

products complements Group's distribution of pharmaceutical goods business.

[400500] Notes - Current investments

Details of current investments [Table]

..(1)

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

Classification of current investments [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	4.28	4.08	0	3.98
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] 0	[shares] 86,719.49

Details of current investments [Table]

..(2)

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

Classification of current investments [Axis]	3	4	5	6
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investment in other Indian companies equity instruments	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	1	4.15	91	26.8
Name of body corporate in whom investment has been made	Thane Janta Sahakari Bank	ICICI Prudential savings fund	ABSL Low Duration Fund - Growth	ABSL Short Term Fund - Growth
Number of shares of current investment made in body corporate	[shares] 20,080	[shares] 86,719.49	[shares] 1,64,292	[shares] 6,61,061

Details of current investments [Table]

..(3)

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

Classification of current investments [Axis]	7	8	9	10
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [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	20.2	53.6	10.1	45.5
Name of body corporate in whom investment has been made	Axis Corporate Debt Fund - Growth	Axis Treasury Advantage Fund - Growth	Edelweiss Arbitrary Fund - Growth	Nippon India Ultra Short Duration Fund - Growth
Number of shares of current investment made in body corporate	[shares] 14,15,698	[shares] 20,705	[shares] 6,11,396	[shares] 12,893

Details of current investments [Table]

..(4)

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

Classification of current investments [Axis]	11	12	13	14
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [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	15.1	50.3	50	20.1
Name of body corporate in whom investment has been made	Nippon India Ultra Short Duration Fund - Growth	Nippon India Low Duration Fund - Growth	Northern Arc Money Market Alpha Fund - Growth	HDFC Low Duration Fund - Growth
Number of shares of current investment made in body corporate	[shares] 3,05,574	[shares] 15,866	[shares] 5,00,203	[shares] 4,03,764

Details of current investments [Table]

..(5)

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

Classification of current investments [Axis]	15	16	17	18
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [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	15.6	93.1	15.2	21
Name of body corporate in whom investment has been made	Franklin India Saving Direct Fund - Growth	ICICI Prudential Ultra Short Term Fund - Growth	Sundaram Low Duration Fund - Growth	Sundaram Short Term Debt Fund - Growth
Number of shares of current investment made in body corporate	[shares] 3,75,947	[shares] 3,89,558	[shares] 5,132	[shares] 5,52,208

Details of current investments [Table]

..(6)

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

Classification of current investments [Axis]	19	20	21	22
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [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	30.8	30.8	10	50.7
Name of body corporate in whom investment has been made	ICICI Prudential Short term Fund - Growth	UTI Arbitrage Fund - Growth	UTI Dynamic Bond Fund - Growth	UTI Short Term Income Fund - Growth
Number of shares of current investment made in body corporate	[shares] 6,03,948	[shares] 10,34,738	[shares] 4,03,943	[shares] 18,96,776

Details of current investments [Table]

..(7)

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

Classification of current investments [Axis]	23	24	25	26
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [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	126.2	10	104.4	5.3
Name of body corporate in whom investment has been made	UTI Treasury Advantage Fund - Growth	UTI Ultra Short Term Fund - Growth	Unifi Capital Fund	HDFC Ultra Short Term Fund - Direct
Number of shares of current investment made in body corporate	[shares] 43,646	[shares] 2,755	[shares] 4,82,314	[shares] 4,28,729

Details of current investments [Table]

..(8)

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

Classification of current investments [Axis]	27	28	29	30
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [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	5.3	51.4	61.7	20.5
Name of body corporate in whom investment has been made	Aditya Birla Sunlife Savings Fund - Direct	Aditya Birla Corporate Bond Fund - Direct	Aditya Birla Short Term Fund -Direct Plan	HDFC Arbitrage Fund - Direct
Number of shares of current investment made in body corporate	[shares] 12,008	[shares] 5,63,829	[shares] 15,22,175	[shares] 12,73,254

Details of current investments [Table]

..(9)

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

Classification of current investments [Axis]	31	32	33	34
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [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	30.9	30.8	20.4	20.5
Name of body corporate in whom investment has been made	HDFC Short Term Debt Fund - Direct	ICICI Prudential Short Term Fund - Direct	Aditya Birla Sunlife Low Duration Fund -Direct Plan	UTI Corporate Debt Fund
Number of shares of current investment made in body corporate	[shares] 11,77,428	[shares] 6,04,129	[shares] 35,345	[shares] 15,28,923

Details of current investments [Table]**..(10)**

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

Classification of current investments [Axis]	35	36
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Current investments	10.4	104.4
Name of body corporate in whom investment has been made	UTI Treasury Advantage Fund	UNIFI AIF/Corporate Debt Fund
Number of shares of current investment made in body corporate	[shares] 3,609	[shares] 4,82,314

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

	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (13) [See below]	
Aggregate amount of quoted current investments	1,260.53	0
Market value of quoted current investments	1,260.53	0
Aggregate amount of unquoted current investments	1	8.06
Aggregate provision for diminution in value of current investments	0	0

Textual information (13)

Disclosure of notes on current investments explanatory [Text Block]

14	Current investments		As at	As at
	Particulars			
March 31, 2022	March 31, 2021			
	Current investments at fair value through profit or loss (FVTPL)			
	Investment in equity shares			
	20,080 (31 March 2021: Nil) equity shares of Thane Janta Sahakari Bank of Rs 50 each, fully paid-up.	1		-
	Investment in mutual funds		1,260.53	8.06
			1,261.53	8.06
	Particulars		As at	As at
March 31, 2022	March 31, 2021			
	Aggregate amount of quoted investments		1,260.53	-
	Aggregate market value of quoted investments		1,260.53	-
	Aggregate amount of unquoted investments	1		8.06
	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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-25,893.69	-8,136.82
Net cash flows from (used in) operating activities	-25,893.69	-8,136.82
Net cash flows from (used in) investing activities, continuing operations	-57,892.06	44.94
Net cash flows from (used in) investing activities	-57,892.06	44.94
Net cash flows from (used in) financing activities, continuing operations	83,053.68	10,190.24
Net cash flows from (used in) financing activities	83,053.68	10,190.24

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Refer to child member	Equity Share	EQUITY	EQUITY
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Refer to child member	Equity Share	EQUITY	EQUITY
Name of shareholder	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] 349,48,24,650		[shares] 39,60,33,000	[shares] 37,52,800
Percentage of shareholding in company	56.90%		6.45%	14.65%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	MacRitchie Investments Pte. Ltd.	MacRitchie Investments Pte. Ltd.	Prasid Uno Family Trust.	Prasid Uno Family Trust.
Permanent account number of shareholder	AAF0249G	AAF0249G	AAEAP0249H	AAEAP0249H
Country of incorporation or residence of shareholder	SINGAPORE	SINGAPORE	INDIA	INDIA
Number of shares held in company	[shares] 73,25,16,290	[shares] 35,21,038	[shares] 37,47,80,680	[shares] 33,77,210
Percentage of shareholding in company	11.93%	13.74%	6.10%	13.18%

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]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	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] 44,94,92,340	[shares] 22,35,986	[shares] 23,82,29,320	[shares] 15,93,245
Percentage of shareholding in company	7.32%	8.73%	3.88%	6.22%

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]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	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] 21,03,63,670	[shares] 15,27,400	[shares] 28,00,92,780	[shares] 14,55,398
Percentage of shareholding in company	3.42%	5.96%	4.56%	5.68%

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]
Name of shareholder [Axis]	Shareholder 8 [Member]
	01/04/2021 to 31/03/2022
Type of share	EQUITY
Disclosure of shareholding more than five per cent in company [Abstract]	
Disclosure of shareholding more than five per cent in company [LineItems]	
Type of share	EQUITY
Name of shareholder	Naspers Ventures B. V.
Permanent account number of shareholder	AAGCN0648C
Country of incorporation or residence of shareholder	NETHERLANDS
Number of shares held in company	[shares] 81,33,16,570
Percentage of shareholding in company	13.24%

Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Refer to child member
Number of shares authorised	[shares] 1,004,81,89,000	[shares] 4,70,00,000		[shares] 1,004,81,89,000
Value of shares authorised	10,048.189	470		10,048.189
Number of shares issued	[shares] 614,20,41,070	[shares] 2,56,20,120		[shares] 614,20,41,070
Value of shares issued	6,142.04107	256.2012		6,142.04107
Number of shares subscribed and fully paid	[shares] 614,20,41,070	[shares] 2,56,20,120		[shares] 614,20,41,070
Value of shares subscribed and fully paid	6,142.04107	256.2012		6,142.04107
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 614,20,41,070	[shares] 2,56,20,120		[shares] 614,20,41,070
Total value of shares subscribed	6,142.04107	256.2012		6,142.04107
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 614,20,41,070	[shares] 2,56,20,120		[shares] 614,20,41,070
Value of shares called	6,142.04107	256.2012		6,142.04107
Value of shares paid-up	6,142.04107	256.2012		6,142.04107
Par value per share				[INR/shares] 1
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 55,43,73,630	[shares] 2,28,14,598		[shares] 55,43,73,630
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 1,88,38,012	[shares] 64,731		[shares] 1,88,38,012
Number of shares issued in other private placement	[shares] 1,09,27,380	[shares] 16,94,262		[shares] 1,09,27,380
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 8,68,337		[shares] 0
Number of other issues of shares	[shares] 548,82,98,937	[shares] 0		(A) [shares] 548,82,98,937
Number of shares issued under employee stock option plan	[shares] 4,39,82,991	[shares] 0		[shares] 4,39,82,991
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 1,78,192		[shares] 0
Total aggregate number of shares issued during period	[shares] 611,64,20,950	[shares] 2,56,20,120		[shares] 611,64,20,950
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 10,000		[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 10,000		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 611,64,20,950	[shares] 2,56,10,120		[shares] 611,64,20,950
Number of shares outstanding at end of period	[shares] 614,20,41,070	[shares] 2,56,20,120	[shares] 10,000	[shares] 614,20,41,070
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	554.37363	228.14598		554.37363
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	18.838012	0.64731		18.838012
Amount of other private placement issue during period	10.92738	16.94262		10.92738
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	8.68337		0
Amount of other issues during period	5,488.298937	0		5,488.298937
Amount of shares issued under employee stock option plan	43.982991	0		43.982991
Amount of other issue arising out of conversion of securities during period	0	1.78192		0
Total aggregate amount of increase in equity share capital during period	6,116.42095	256.2012		6,116.42095
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	230.58108	0.1		230.58108
Total decrease in equity share capital during period	230.58108	0.1		230.58108
Total increase (decrease) in share capital	5,885.83987	256.1012		5,885.83987
Equity share capital at end of period	6,142.04107	256.2012	0.1	6,142.04107
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	0		0
Type of share				Refer to child member

(A) Pursuant to sub-division of equity shares of Rs.10 each into equity share of Re 1 each {refer note ii (i) below }

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Share	
Number of shares authorised	[shares] 4,70,00,000	
Value of shares authorised	470	
Number of shares issued	[shares] 2,56,20,120	
Value of shares issued	256.2012	
Number of shares subscribed and fully paid	[shares] 2,56,20,120	
Value of shares subscribed and fully paid	256.2012	
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] 2,56,20,120	
Total value of shares subscribed	256.2012	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 2,56,20,120	
Value of shares called	256.2012	
Value of shares paid-up	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	
Number of shares issued as bonus shares	[shares] 2,28,14,598	
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] 64,731	
Number of shares issued in other private placement	[shares] 16,94,262	
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] 8,68,337	
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] 1,78,192	
Total aggregate number of shares issued during period	[shares] 2,56,20,120	
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] 10,000	
Total decrease in number of shares during period	[shares] 10,000	
Total increase (decrease) in number of shares outstanding	[shares] 2,56,10,120	
Number of shares outstanding at end of period	[shares] 2,56,20,120	[shares] 10,000
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	228.14598	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0.64731	
Amount of other private placement issue during period	16.94262	
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	8.68337	
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	1.78192	
Total aggregate amount of increase in equity share capital during period	256.2012	
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	0.1	
Total decrease in equity share capital during period	0.1	
Total increase (decrease) in share capital	256.1012	
Equity share capital at end of period	256.2012	0.1
Rights preferences and restrictions attaching to class of share capital	Textual information (15) [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	Equity Share	

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (16) [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] 5	[pure] 5
Nature of security on private placement of equity share	EQUITY	EQUITY
Whether reduction in capital done during year	No	Yes
Amount of reduction in capital during year	0	0.01
Percentage of capital reduction to capital prior to reduction		100.00%
Whether money raised from public offering during year	No	No

Textual information (14)

Rights preferences and restrictions attaching to class of share capital

Equity shares have a par value of Re 1 each (31 March 2021: Rs 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. The partly paid up equity share holders shall be entitled to rights in relation to the partly paid up equity shares only to the extent the partly paid up equity shares are paid up.

Textual information (15)

Rights preferences and restrictions attaching to class of share capital

Equity shares have a par value of Re 1 each (31 March 2021: Rs 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. The partly paid up equity share holders shall be entitled to rights in relation to the partly paid up equity shares only to the extent the partly paid up equity shares are paid up.

Textual information (16)

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

22	Share capital				
	Particulars	As at	As at		
	March 31, 2022	March 31, 2021			
	Authorised				
	Equity shares				
	10,04,81,89,000 equity shares of Re. 1/- each	10,048.19	470		
	(31 March 2021 - 4,70,00,000 equity shares of Rs.10 each)				
		10,048.19	470		
	Issued, subscribed and fully paid up				
	Equity shares				
	6,14,20,41,070 equity shares of Re. 1/- each	6,142.04	256.2		
	(31 March 2021 - 25,620,120 equity shares of Rs. 10 each)				
		6,142.04	256.2		
(i)	Reconciliation of the number of shares outstanding at the beginning and at end of the reporting year				
	Particulars	As at March 31, 2022		As at March 31, 2021	
	No. of shares	Amount	No. of shares	Amount	
	Equity shares				
	Shares outstanding at the beginning of the year	2,56,20,120	256.2	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	21,67,332	21.67	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)(i) below)	-	-	2,28,14,598	228.15
New issue during the year refer note ii (g) below	1,09,79,231	109.79	16,94,262	16.94
Conversion of Compulsorily Convertible Debentures (CCD IX) into Equity Refer note (ii) (d) below	4,01,712	4.02	-	-
Conversion of Compulsorily Convertible Preference Shares (CCPS) into Equity Refer note (ii) (e)(ii) below	1,62,64,768	162.65	-	-
Conversion of Optional Convertible Redeemable Debentures (OCRD) into Equity) Refer note (ii) (f) below	4,200	0.04	-	-
Bonus shares issued refer note ii (h) below	55,43,73,630	5,543.74	-	-
Pre sub division of equity shares	60,98,10,993	6,098.11	2,56,20,120	256.2
Pursuant to sub-division of equity shares of Rs.10 each into equity share of Re 1 each refer note ii (i) below	6,09,81,09,930	6,098.11	-	-
New issue during the year refer note ii (j) below	4,39,31,140	43.93	-	-
Shares outstanding at the end of the period	6,14,20,41,070	6,142.04	2,56,20,120	256.2

(ii)

Note :

(a)

Pursuant to the scheme of amalgamation (refer note 52), 10,000 equity shares held by existing shareholders stand cancelled without any payment. Accordingly, the share capital of the Company 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 (refer note 52), 8,68,337 equity shares have been allotted to the shareholders of 91Streets Media Technologies Private Limited ("91Streets"), Aahaan Commercials Private Limited ("ACPL"), Lokprakash Vidhya Private Limited ("LVPL") and Ascent Health and Wellness Solutions Private Limited ("AHPL").

During the year ended 31 March, 2021, pursuant to its Board Resolution dated 25 March 2021 and 26 March 2021, the Company has converted 21,577 fully

paid-up CCDs issued to founders into 64,731 equity shares, having face value of Rs. 10/- each, at a premium of approximately Rs. 1,471.10/- per equity share in the ratio of 3 fully paid Equity share of Rs 10 each (post giving bonus effect) for every 1 fully paid CCD for the year ended March 31, 2021. During the year ended 31 March 2022, pursuant to its Board Resolution dated 01 July 2021, 13 August 2021, 04 September 2021, 15 September 2021, and 30 September 2021, the Company has converted 722,444 of its fully paid Compulsory Convertible Debentures (CCD) into 21,67,332 Equity shares having face value of Rs 10 each, in the ratio of 3 fully paid Equity share of Rs 10 each (post

(c)

	giving bonus effect) for every 1 fully paid CCD.
(d)	<p>(i) The Company has issued and allotted fully paid-up 89,096 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 for the year ended 31 March 2021.</p> <p>(ii) During the year ended 31 March 2022, pursuant to its Board Resolution dated 28 September 2021, the Company has converted 1,33,904 of its fully paid Compulsory Convertible Debenture (CCD) held by Ivy Icon Solutions LLP into 4,01,712 Equity shares having face value of Rs 10 each, in the ratio of 3 fully paid Equity share of Rs 10 each (post giving bonus effect) for every 1 fully paid CCD.</p>
(e)	<p>(i) During the year ended 31 March 2021, pursuant to its Board Resolution dated 12 February 2021, the Company has issued bonus equity shares to equity and preference shareholders in the proportion of 2 (Two) new fully paid-up equity shares of Rs. 10/- each for every 1 (One) fully paid-up equity or preference share held. Accordingly, the Company had allotted 2,28,14,598 equity shares having face value of Rs.10 each as bonus shares by capitalisation of securities premium account.</p> <p>(ii) During the year ended 31 March 2022, pursuant to its Board Resolution dated 06 September 2021 and 26 October 2021, the Company has converted 31,504 and 1,62,33,264 respectively of its fully paid Compulsory Convertible Preference Share (CCPS) into 1,62,64,768 Equity shares having face value of Rs 10 each, in the ratio of 1 fully paid Equity share of Rs 10 each for every 1 (One) fully paid-up CCPS of Rs.10 each.</p>
(f)	<p>During the year, pursuant to its Board Resolution dated 24 July 2021, the Company has converted its 30 fully paid Optional Convertible Redeemable Debenture (OCRD) into 4,200 Equity shares having face value of Rs 10 each.</p>
(g)	<p>Pursuant to Board resolution dated 01 March 2021, the Company had issued 12,87,072 equity shares of face value of Rupees 10 each on preferential allotment basis at an issue price of Rupees 1,867 per Equity Share (including premium of Rupees 1,857 per Equity Share).</p> <p>Pursuant to Board resolution dated 10 March 2021, the Company had issued</p>

4,07,190 equity shares of face value of Rupees 10 each on preferential allotment basis at an issue price of Rupees 1,867

per Equity Share (including premium of Rupees 1,857 per Equity Share).

Pursuant to Board resolution dated 05 April 2021, the Company had issued 37,34,878 equity shares of face value of Rupees 10 each on preferential allotment basis at an issue price of Rupees 2,000.33 per Equity Share (including premium of Rupees 1,990.33 per Equity Share).

Pursuant to Board resolution dated 20 May 2021, the Company had issued 1,72,173 equity shares of face value of Rupees 10 each on preferential allotment basis at an issue price of Rupees 2,000.33 per Equity Share (including premium of Rupees 1,990.33 per Equity Share).

Pursuant to Board resolution dated 02 June 2021, the Company had issued 1,59,018 equity shares of face value of Rupees 10 each on preferential allotment basis at an issue price of Rupees 2,515.77 per Equity Share (including premium of Rupees 2,505.77 per Equity Share).

Pursuant to Board resolution dated 01 July 2021, the Company had issued 652,217 equity shares of face value of Rupees 10 each on preferential allotment basis at an issue price of Rupees 2,515.77 per Equity Share (including premium of Rupees 2,505.77 per Equity Share).

Pursuant to Board resolution dated 13 August 2021, the Company had issued 231,652 equity shares of face value of Rupees 10 each on preferential allotment basis at an issue price of Rupees 5,396 per Equity Share (including premium of Rupees 5,386 per Equity Share)

Pursuant to Board resolution dated 21 August 2021, the Company had issued 14,24,385 equity shares of face value of Rupees 10 each on preferential allotment basis at an issue price of Rupees 5,396 per Equity Share (including premium of Rupees 5,386 per Equity Share).

Pursuant to Board resolution dated 02 September 2021, the Company had issued 18,53,224 equity shares of face value of Rupees 10 each on preferential allotment basis at an issue price of Rupees 5,396 per Equity Share (including premium of Rupees 5,386 per Equity Share).

Pursuant to Board resolution dated 16 September 2021, the Company had issued 3,10,968 equity shares of face value of Rupees 10 each on preferential allotment basis at an issue price of Rupees 5,396 per Equity Share

(including premium of Rupees 5,386 per Equity Share).

Pursuant to Board resolution dated 20 September 2021, the Company had issued 2,24,740 equity shares of face value of Rupees 10 each on preferential allotment basis at an issue price of Rupees 5,865 per Equity Share (including premium of Rupees 5,855 per Equity Share).

Pursuant to Board resolution dated 09 October 2021, the Company had issued 12,29,153 equity shares of face value of Rupees 10 each on preferential allotment basis at an issue price of Rupees 5,900 per Equity Share (including premium of Rupees 5,890 per Equity Share).

Pursuant to Board resolution dated 13 October 2021, the Company had issued 3,78,362 equity shares of face value of Rupees 10 each on preferential allotment basis at an issue price of Rupees 5,900 per Equity Share (including premium of Rupees 5,890 per Equity Share).

Pursuant to Board resolution dated 20 October 2021, the Company had issued 5,56,610 equity shares of face value of Rupees 10 each on preferential allotment basis at an issue price of Rupees 5,900 per Equity Share (including premium of Rupees 5,890 per Equity Share).

Pursuant to Board resolution dated 20 October 2021, the Company had issued 11,103 equity shares of face value of Rupees 10 each on exercise of Employee stock option vested under various ESOP plan at an issue price of Rupees 10 per Equity Share (including premium of Rupees nil per Equity Share. Further, the Company had issued 40,748 equity shares of face value of Rupees 10 each on exercise of Employee stock option vested under various ESOP plan at an issue price of approximately Rupees 440.99 per Equity Share (including premium of approximately Rupees 430.99 per Equity Share).

During the year, pursuant to its Board Resolution dated 29 October 2021, the Company has allotted Bonus shares in the proportion of 10 (Ten) new fully paid-up equity shares of Rs.10 each for every 1 (One) fully paid-up equity share of Rs. 10 each held by Shareholders as on record date 28 October 2021. The Company has allotted 55,43,73,630 equity shares of the company having face value of Rs. 10 each as Bonus shares by capitalisation of securities premium account.

During the year, pursuant to a resolution passed by the Board on 13 October 2021 and a resolution passed by our Shareholders in the EGM held on 13 October 2021, the Company has

(h)

subdivided its share capital from face value of 10 each to face value of Re 1 each, held by shareholders of the

(i)

Company, as on the record date i.e. 29 October 2021.

(j)

During the year, pursuant to its Board resolution dated 29 November 2021 the Company has allotted of 4,39,31,140 equity Shares on exercise of 39,93,740 ESOPs under API Holdings Employee Stock Options Pool 15 which are fully vested at an exercise price of Rs. 4.207 per ESOP, and the remaining 3,99,37,400 ESOPs under API Holdings Employee Stock Options Pool 15 being held on account of adjustment made to ESOPs pursuant to bonus issuance of equity shares of the Company.

(k)

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. Subsequently, the authorized share capital of 91Streets, AHPL, Aahaan Commercials Private Limited ("ACPL") and Lokprakash Vidhya Private Limited ("LVPL") had merged with API Holdings Limited ("the Company or "API") on amalgamation of 91Streets, AHPL, ACPL and LVPL with API. The authorized share capital of API was enhanced to an amount of Rs. 710.60 million 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 27 January 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.

Further, pursuant to ordinary resolution passed at extra ordinary general meeting held on 24 July 2021 the authorised share capital of the Company increased to Rs 10,000 million divided into 97,59,40,000 equity shares of Rs 10 each and 2,40,60,000 preference shares of Rs 10 each. Further, pursuant to scheme of amalgamation between Medlife International Private Limited and Evriksh Healthcare Private Limited with API Holdings Limited sanctioned by regional director, Ministry of Corporate Affairs vide its order pronounced on 24 September 2021 the authorised share capital further increased to Rs 10,048.19 million and preference share capital of Rs 262.61 million.

Further, the members of the Company vide an ordinary

resolution passed at the Extra-Ordinary General Meeting held on 13 October 2021 approved the sub-division of the shares (equity and preference) from face value of Rs.10/- (Rupees Ten only) each to face value of Re. 1/- (Rupee One only) each, to be made effective as on record date as decided by the Board of Directors. The Board of Directors

of the Company decided 29 October 2021 as the record date.

(iii) Rights, preferences and restrictions attached to the shares:

Equity shares have a par value of Re 1 each (31 March 2021: Rs 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. The partly paid up equity share holders shall be entitled to rights in relation to the partly paid up equity shares only to the extent the partly paid up equity shares are paid up.

(iv) Details of shareholders holding more than 5% of a class of equity shares in the Company:

Particulars	As at March 31, 2022		As at March 31, 2021	
	No. of shares	% of holding	No. of shares	% of holding
Equity shares:				
Naspers Ventures B. V.	81,33,16,570	13.24%	-	-
Evermed Holdings Pte. Ltd.	39,60,33,000	6.45%	37,52,800	14.65%
MacRitchie Investments Pte. Ltd.	73,25,16,290	11.93%	35,21,038	13.74%
Prasid Uno Family Trust through its trustee Surbhi Singh	37,47,80,680	6.10%	33,77,210	13.18%
TPG Growth V SF Markets Pte. Ltd	44,94,92,340	7.32%	22,35,986	8.73%
Lightrock Growth Fund I SA, SICAV-RAIF, for and on behalf of Lightrock Global Fund	23,82,29,320	3.88%	15,93,245	6.22%
Bessemer India Capital Holdings II	21,03,63,670	3.42%	15,27,400	5.96%
Ltd.				
CDPQ Private Equity Asia Pte. Ltd	28,00,92,780	4.56%	14,55,398	5.68%

(v) Shares reserved for issue under options:

The Company has reserved equity shares for issuance as follows :

a) ESOPs issued to employees pursuant to various ESOP Schemes of the company (refer note 53)

(vi)

Aggregate number of shares issued for consideration other than cash

No. of Shares

Particulars

As at

As at

March 31, 2022

March 31, 2021

Bonus shares issued (refer note 22(ii))

55,43,73,630

#####

Issued during the year pursuant to Scheme of Amalgamation

-

8,68,337

(vii)

The Company has not bought back any shares from incorporation till date.

23

Instrument entirely in the nature of equity

Particulars

As at

As at

March 31, 2022

March 31, 2021

Authorised

Preference shares

26,26,11,000 Compulsory convertible preference shares of Re 1/- each (31 March 2021: 24,060,000 Compulsory convertible preference shares of Rs. 10 each)

262.61

240.6

262.61

240.6

Issued, subscribed and fully paid up

Issued, subscribed and fully paid up shares

Preference shares

Nil (31 March 2021: 1,14,75,189) compulsorily convertible preference shares (CCPS) of Rs. 10 each fully paid up (refer note (ii))

-

114.75

Debentures

Nil (31 March 2021: 7,22,444) 0.0001% Compulsorily Convertible Debentures of

	face value Rs. 4443.31 each and Re. 1/- each paid up (refer note (v))	-	0.72		
		-	115.47		
(i)	Reconciliation of the number of shares/debentures outstanding at the beginning and at end of the reporting year:				
	Particulars	As at March 31, 2022		As at March 31, 2021	
	No. of shares	Amount	No. of shares	Amount	
	Preference shares:				
	Shares outstanding at the beginning of the year	1,14,75,189	114.75	-	-
	Issued pursuant to Scheme of Amalgamation (refer note (iv)(b) below)	-	-	68,42,983	68.43
	Conversion of Compulsorily Convertible Debentures ("CCDs") into CCPS (refer note (iv)(d) below)	-	-	13,58,952	13.59
	Conversion of share warrants into CCPS (refer note 22 (ii) (d))	-	-	89,096	0.89
	New issue during the year	47,89,579	47.9	12,51,003	12.51
	Issued pursuant to acquisition of Medlife International Private Limited (refer note (iv)(c) below)	-	-	19,33,155	19.33
	Conversion of Compulsorily Convertible Preference Shares (CCPS) into Equity (refer note 22(e)(ii))	-1,62,64,768	-162.65	-	-
	Shares outstanding at the end of the year	-	-	1,14,75,189	114.75
	Debentures:				
	Debentures outstanding at the beginning of the year	7,22,444	0.72	-	-
	Issued pursuant to Scheme of Amalgamation (refer note (iv)(d) below)	-	-	24,267	0.24
	Conversion of Compulsorily Convertible Debentures ("CCDs") into CCPS (refer note (iv)(d) below)	-	-	-24,267	-0.24
	New issue during the year (refer note (v) below)	3,99,935	0.4	7,44,021	0.74
	Conversion of Compulsorily Convertible Debentures ("CCDs") into Equity (refer note 22 (ii) (c))	-7,22,444	-0.72	-21,577	-0.02
	Conversion of Compulsorily Convertible Debentures ("CCDs") into NCD and				

redemption thereafter (refer note (v) below)	-3,99,935	-0.4	-	-
Debentures outstanding at the end of the year	-	-	7,22,444	0.72

(ii)

Terms and rights attached to preference shares:

Compulsorily Convertible Preference shares issued by the Company have a par value of Rupees 10 each. The Preference shareholders of the Company are entitled to vote on every resolution placed before the Company 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 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.

The Company has issued Twenty Seven series of Compulsorily Convertible Preference shares ("CCPS") (CCPS I to CCPS XV, CCPS XVI, CCPS XVI -A, CCPS XVII to CCPS XXVI) 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 company) on or before the maturity date ("Maturity Date") ranging between 30 September 2029 (earliest) and 01 September 2041 (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 holding company. 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 (ii) 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 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. The Preference shares carry a dividend rate of 0.0001% per annum.

During the year ended 31 March 2022, the Company converted all its outstanding Compulsorily Convertible Preference shares into fully paid-up equity shares.

(iii) Details of shareholders holding more than 5% of a class of preference shares in the Company:

Particulars	As at March 31, 2022		As at March 31, 2021	
	No. of shares	% of holding	No. of shares	% of holding
Preference shares:				
Prasid Uno Family Trust through its trustee Surbhi Singh	-	-	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	-	-	7,81,567	6.81%
Bessemer India Capital Holdings II Ltd.	-	-	7,03,640	6.13%

(iv) The Group since inception:

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 shares of Medlife International Private Limited on swap basis, without

consideration being received in cash.

d) has issued 24,267 number of compulsory convertible debentures pursuant to Scheme of Amalgamation without consideration being received in cash, subsequently the same got converted into CCPS in the swap ratio of 1:56.

(v)

During the year ended March 31, 2022, the Company has issued Compulsory Convertible Debentures ("CCD") ranging from Series CCD X to Series CCD XIV of having face value of Rs 2,000.33 each and are paid up to the extent of Re 1/- each to the founders. Based on board resolution dated September 06, 2021 and shareholder resolution dated September 09, 2021, the Company has converted these Compulsory Convertible Debentures ("CCD") into Non-Convertible Debentures (NCDs) The NCDs of members amounting Rs. 159,974 considered as Deposit under Companies (Acceptance of Deposits) Rules, 2014. On September 27, 2021 the company has redeemed all these NCD's. The Company has complied with applicable compliance in relation to same.

During the year ended March 31, 2021, the Company 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.

Further the Company has received call money on 722,444 CCDs (March 31, 2021- 21,577 CCDs) to the extent of Rs 4,442.31 for each CCDs.

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 filing of red herring prospectus with the Securities Exchange Board of India for an initial public offering by the company 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 Company) on or before the maturity date ("Maturity Date") being 31st October, 2030 for CCDs ranging from CCD I - CCD IX and 15th March 2031 for CCDs ranging from CCD X-CCDXIV. 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 Company. 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 Company proposing to undertake an IPO (iii) immediately prior to a Conversion Liquidation Event as specified in the shareholder's agreement.

During the year, pursuant to its Board Resolution dated July 01, 2021, August 13, 2021, September 04, 2021, September 15, 2021, and September 30, 2021, the Company has converted 722,444 of its fully paid Compulsory Convertible Debenture (CCD) into 2,167,332 Equity shares having face value of Rs 10 each, in the ratio of 3 fully paid Equity share of Rs 10 each (post giving bonus effect) for every one fully paid CCD. Further, vide special resolution passed at Extra ordinary general meeting held on September 09, 2021 399,935 CCDs have been converted into Non Convertible Debentures in the ratio of 1:1 and consequently redeemed during the year.

[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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of 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	Partly convertible	Fully convertible	Fully convertible
Rate of interest	0.0001%	0.0001%	15.50%	15.50%
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 2.6	[pure] 0	[pure] 48.27

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Fully convertible	Fully convertible	Non-convertible	Non-convertible
Rate of interest	0.0001%	0.0001%	16.52%	(A) 16.52%
Book value of bonds or debentures held by nominee or trustee of company	[pure] 141.9	[pure] 153.86	[pure] 600.4	[pure] 1,414.05

Footnotes

(A) 12.00% to 16.52% Non convertible debentures

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]			
Classification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,000.69	2,321.53	858.79	2,116.8

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]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	141.9	204.73	600.4	1,414.05

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Bonds/debentures [Member]		Debentures [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	141.9	204.73	600.4	1,414.05

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]			
Classification of borrowings [Axis]	Debentures [Member]		Fully convertible debentures others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	141.9	204.73	0	0

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Fully convertible debentures others [Member]		Non-convertible debentures others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	141.9	204.73	600.4	1,414.05

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]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	258.39	702.75	233.69	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]	Rupee term loans from banks [Member]		Term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	233.69	125.9	24.7	576.85

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]		Current [Member]	
Classification of borrowings [Axis]	Rupee term loans from others [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured/Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	24.7	576.85	24,853.54	3,532.35

Classification of borrowings [Table]

..(9)

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]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	24,722.54	3,159.86	131	372.49

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]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	24,722.54	3,159.86	24,722.54	3,159.86

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]	Rupee term loans from banks [Member]		Loans and advances from related parties [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	24,722.54	3,159.86	0	0

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]	Loans and advances from others [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	0	131	372.49

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]	Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2022	31/03/2021
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	131	372.49

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

	01/04/2021 to 31/03/2022
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (17) [See below]

Textual information (17)

Disclosure of notes on borrowings explanatory [Text Block]

25 Particulars	Non-current borrowings	
	As at	As at
	March 31, 2022	March 31, 2021
Unsecured		
30 (31 March, 2021: 30) 0.0001% Optionally convertible redeemable debentures of Rs.100,000 each (refer note (i) below)	-	2.6
15.50% Nil (31 March 2021: 133,904) Compulsorily Convertible Debenture of face value Rs 5601 each, fully paid up (refer note (ii) below)	-	157.01
Less: Current maturity of compound financial instruments	-	-108.74
0.001% 2,000 (31 March 2021: 2,000) Compulsorily convertible cumulative participating debentures (CCD's) (refer note (iii) below)	141.9	153.86
Secured		
12.00% to 16.52% Non convertible debentures (refer note (iv) below)	831.02	1,436.88
Less: Current maturity of long term debt	-230.62	-22.83
Term loan from bank (refer note (v) below)	308.12	139.01
Less: Current maturity of long term debt	-74.43	-13.11
Term loan from others (refer note (vi) below)	679.05	1,947.83
Less: Current maturity of long term debt	-654.35	-1,370.98
	1,000.69	2,321.53

(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. As per the terms of the agreement with debenture holders, the company 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 company 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. The change in fair value is accounted through statement of profit and loss.

(ii) 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 15.50% (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 108.74 million has been shown as current maturity of long term debt under other current financial liability

(iii) 2,000 CCD's of face value Rs. 30,000 each are convertible into Equity Shares of the Company 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 Company as per discounted free cash flow method, subject to a minimum of 1 Equity Share per CCD.

(iv) (a) Redeemable non-convertible fixed rate debentures of Rs. 90.45 million (31 March 2021: 122.93 million) are secured by pledge of shares of the Ascent Wellness and Pharma Solutions Private Limited and first ranking exclusive fixed charge over all its present and future rights, title and interest in and to account assets of Ascent Wellness and Pharma Solutions Private Limited, second ranking 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 Ascent Wellness and Pharma Solutions Private Limited in favor of the common security trustee and Corporate guarantee of holding company and in terms of the deed of Hypothecation and carries effective interest at 16.52% (31 March 2021: 16.52%) and is repayable in 18 equal quarterly installment commencing from October 01, 2020.

(b) 1,000 Debentures of face value of Rs 100,000 were issued to Stride Ventures amounting to Rs. 100 million (31 March 2021: Nil) secured by pari passu charge on current assets and movable fixed assets and fixed deposits extended to the facility. The rate of interest is 14% p.a. (31 March 2021: Nil) and repayable at the end of 15 months.

650 Debentures of face value of Rs 1,000,000 were issued to Grand Anicut amounting to Rs. 650 million (31 March 2021: Nil) secured by pari passu charge on current and fixed assets of the Company along with limited recourse personal guarantee of promoters. The rate of interest is 15% p.a. (31 March 2021: Nil) with principal repayment commencing from Jan 2023 onwards.

a) During the financial year ended 31 March 2020, Medlife International Private Limited (now amalgamated with API Holdings, refer note 52) had issued non convertible debenture to Wilson Global Opportunities Fund of Rs. 1063.95 millions 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 Retail 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. This has been paid during the year ended 31 March 2022.

b) During the financial year ended 31 March 2021, Medlife International Private Limited (now amalgamated with API Holdings, refer note 52) has issued compulsorily convertible debenture to Prasad Uno Family trust of Rs. 250 millions 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, the existing terms of CCDs were substituted with such terms, so as to render the CCDs as 25 unsecured redeemable Non convertible Debentures (NCDs); the tenure of NCDs remained 36 months from the allotment date. This has been repaid by Medlife International Private Limited on 29 September 2021.

(v) (a) 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).

Total loan is sanctioned for Rs. 139 million which is repayable in 36 EMI post 12 Months Moratorium period. The loan carries floating interest at the rate of 8% to 8.25% (31 March 2021: 8.25%) per annum. The loan is secured by extension of second ranking charge over existing primary and collateral securities of cash credit facility including mortgages created in favour of the Bank.

(b) Term loan against hypothecation of vehicles and current assets:

Term loan represents car loan from HDFC Bank of Rs. 8.14 (31 March 2021: Nil) related to various vehicles purchased. The rate of interest ranges from 8.75% to 10% p.a.. The loan is secured by hypothecation of vehicles repayable monthly over a period of 3 to 5 years.

Term loan represents car loan from ICICI Bank of Rs. 1.70 million (31 March 2021: Nil) related to various vehicles purchased. The rate of interest at 9.5 % p.a.. The loan is secured by hypothecation of vehicles repayable monthly over a period of 3 to 5 years.

Term loan represents loan from HSBC Bank of Rs. 37.05 million (31 March 2021: Nil). The loan is secured by way of Second Pari Passu Charge of Current and Fixed Asset and corporate guarantee of Akna Medical Private Limited with annual interest rate of 8.66% for a tenure of 134 months.

Term loan represents loan from HSBC Bank of Rs. 79.95 million (31 March 2021: Nil). The loan is secured by way of Second Pari Passu Charge of Current and Fixed Assets and corporate guarantee of Akna Medical Private Limited with annual interest rate of 7.9% for a tenure of 120 months.

Term loan represents loan from Axis Bank of Rs. 50.00 million (31 March 2021: Nil). The loan is secured by way of Second Pari Passu Charge of Current and Fixed Assets and corporate guarantee of Akna Medical Private Limited with annual interest rate of 7% for a tenure of 132 months.

(vi) (a) Term loan from others amounting Rs. 521.37 million (31 March 2021: 709.43 million) is secured by pledge shares of the Ascent Wellness and Pharma Solutions Private Limited and first ranking exclusive fixed charge over all its present and future rights, title and interest in and to account assets of Ascent Wellness and Pharma Solutions Private Limited, second ranking 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 Ascent Wellness and Pharma Solutions Private Limited in favor of the common security trustee and Corporate guarantee of holding company and in terms of the deed of Hypothecation and carries effective interest at 15.50% to 16.70% (31 March 2021: 15.50% to 16.70%) and is repayable in 17 to 18 equal quarterly installment commencing from October 01, 2020 and January 01, 2021.

(b) Medlife International Private Limited (now amalgamated with API Holdings, refer note 52) has taken term loan of Rs.1250.00 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. 1100.00 million), Facility 2 (Rs.150.00 million) aggregating to Rs 1250.00 million. The loan is secured against hypothecation of assets of the subsidiary, personal guarantee given by erstwhile 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. This has been paid during the year ended 31 March 2022.

Further Medlife International Private Limited (now amalgamated with API Holdings, refer note 52) has taken loan from Shri Pack Private Limited amounting Rs. 52.50 million and from Prashant Packaging Private limited amounting to Rs. 47.50 million carried interest @ 8.5% p.a. and is repayable on 31 December 2021. This has been paid during the year ended 31 March 2022.

(c) Working capital term loan from Vivriti Capital of Rs. 157.69 million (31 March 2021: Nil) secured by lien on fixed deposits, hypothecation of current and moveable fixed assets and personal guarantee of promoters. The rate of interest ranges from 12.5% to 15% p.a. and repayable over 24 to 36 months.

Net Debt Reconciliation

Particulars	As at	As at
	March 31, 2022	March 31, 2021
Cash and Cash equivalents*	1,568.76	2,300.83
Current borrowings	-23,894.14	-2,016.69
Non - Current borrowings**	-1,968.30	-3,861.75
Put Liability	-6,174.67	-1,112.93

Other financial liabilities	-599.64	-2
Lease Liability	-1,888.13	-987.04
	-32,956.12	-5,679.58

* Cash and Cash equivalents includes Bank Cash credit facility and Temporary book overdraft which is integral part of cash management function of the Company.

** Non - Current borrowings includes current maturities included under other current borrowings

Particulars	Other Assets		Liabilities from financing activities				Total	
	Cash and cash equivalent		Lease Liabilities	Non-Current borrowings	Current Borrowings	Put Liability		Other financial liabilities
Net debt as at 01 April 2020	202.47		-406.75	-1,563.36	-272.09		-113.09	-2,152.82
Cash flows (net)	2,098.36		154.21		-1,584.05		151.25	819.78
Proceeds from long term borrowings	-	-	-	-4,331.52	-	-	-	-4,331.51
Repayment of borrowings	-	-	-	1,772.41	-	-	-	1,772.41
Interest expense	-	-	-85.62	-160.01	-170.96	-	-16.16	-432.75
Interest paid	-	-	85.61	152.76	170.96	-	-	409.33
Other non-cash movements								
Acquisitions- Leases	-	-	-289.28	-	-	-	-	-289.28
Disposals of Right-of-use asset	-	-	303.81	-	-	-	-	303.81
Acquire through business acquisition	-	-	-749.02	-5,223.74	-263.75	-	-2.00	-6,238.51
Put liability recognised	-	-	-	-	-	-1,112.93	-	-1,112.93
Adjusted with security deposit given	-	-	-	-	-	-	13.20	13.20
Adjustment on conversion of share warrants	-	-	-	-	-	-	-35.20	-35.20
Settled through business acquisition	-	-	-	-	103.20	-	-	103.20
Coverision into compulsorily convertible debentures	-	-	-	6,088.19	-	-	-	6,088.19
Fair value adjustments	-	-	-	-596.49	-	-	-	-596.49
Net debt as at 31 March, 2021	2,300.83		-987.04	-3,861.76	-2,016.69	-1,112.93	-2.00	-5,679.58

Balance as at April 1, 2021	2,300.83	-987.04	-3,861.76	-2,016.69	-1,112.93	-2.00	-5,679.58
Cash flows (net)	-732.07	246.14	-	-19,517.90	-	191.13	-19,812.70
Proceeds from long term borrowings	-	-	-1,300.00	-	-	-	-1,300.00
Repayment of borrowings	-	-	4,163.05	-	-	-	4,163.05
Interest expense	-	-183.04	-437.60	-1,478.06	-	-20.73	-2,119.43
Interest paid	-	185.36	541.29	1,465.30	-	-	2,191.95
Other non-cash movements							
Acquisition - Leases	-	-1,058.82	-	-	-	-	-1,058.82
Disposals of Right-of-use asset	-	177.73	-	-	-	-	177.73
Acquired through business combination	-	-268.46	-766.18	-2,739.88	-	-796.61	-4,571.13
Change in put liability recognised	-	-	-	-	-417.89	-	-417.89
Gain/(loss) in fair value of contingent consideration	-	-	-	-	-	62.57	62.57
Conversion of Optional Convertible Redeemable Debentures ("OCRD") into Equity	-	-	3.00	-	-	-	3.00
Business acquisition payable (refer note 52)	-	-	-	-	-4,643.85	-34.00	-4,677.85
Reclass of non current borrowings	-	-	-393.09	393.09	-	-	-
Fair value adjustments	-	-	82.99	-	-	-	82.99
Balance as at March 31, 2022	1,568.76	-1,888.13	-1,968.30	-23,894.14	-6,174.67	-599.64	-32,956.12

29 Current borrowings

Particulars	As at March 31, 2022	As at March 31, 2021
Secured, considered good		
From bank and other financial institutions (refer note (i) below)	23,763.14	1,752.94
Current maturity of long term debt (refer note 25)	959.4	1,406.92
Unsecured, considered good		
Current maturity of long term debt (refer note 25)	-	108.74
Loan from others (refer note (ii), (iii) and (iv) below)	131	263.75
	24,853.54	3,532.35

Notes:

(i) (a) The term loan from bank and other financial institutions of Rs. 19,290.00 millions (31 March 2021: Nil) carry effective interest at 9.00% to 12.50% per annum and repayable within year. The loan is secured against First and exclusive charge on current asset and moveable fixed assets of Therpsi Solutions Private Limited and corporate guarantee of the Holding company, Docon Technologies Private Limited and Therpsi Solutions Private Limited and first ranking exclusive pledge of shares acquired from promoters of Thyrocare Technologies Limited (“Thyrocare”) and pledge over 100% equity shares of Aycon Graph Connect Private Limited, 100% equity shares of Threpsi Solutions Private Limited, 100% equity shares of Docon Technologies Private Limited and 67% of the share capital of Akna Medical Private Limited.

(b) The cash credit facility from bank of Rs 818.01 millions (31 March 2021: Rs 857.73 million) carries floating interest at 10.15% to 12.00% (31 March 2021: 11.00% to 12.00%) per annum, computed on a monthly basis on the actual amount utilised and is repayable on demand. Cash credit from bank is secured against pledge of 1,167 shares of Ascent Wellness and Pharma Solutions Private Limited and hypothecation of group current assets and moveable fixed asset, and corporate guarantee given by the Holding Company and lien on fixed deposit of Rs 150.00 million.

(c) The cash credit facility from bank of Rs 277.61 million (31 March 2021 : Rs 283.98 million) carries floating interest at 7.35% to 7.85% (31 March 2021: 7.85% to 8.50%) per annum, 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 receivable, personal guarantee given by the director of one of the subsidiary company.

(d) The cash credit facility from bank of Rs 610.96 million (31 March 2021 : Rs 611.23 million) carries floating interest at 10.45% to 10.65% (31 March 2021: 10.50 to 11.50%) per annum, computed on a monthly basis on the actual amount utilised and is repayable on demand. Cash credit from bank is secured by way of exclusive charge on group current assets and moveable fixed asset, exclusive charge by way of hypothecation of IPR / brand / intangibles of the technology and guarantee given by Key Managerial Personnel of the Holding company.

(e) Cash credit facility from IndusInd Bank, HDFC Bank , CITI , HSBC, AXIS and IDFC of Rs. 1,146.55 million (31 March 2021: Nil) respectively. The facility is secured by pari passu charge on all current assets, lien on fixed deposits and corporate guarantee of the Company (Akna Medical). The rate of interest ranges from 8% to 10 % p.a. and repayable on demand.

(ii) The loan from other parties of Rs. 131.00 million (31 March 2021: 163.75 million) carry interest at 11.00% to 12.00% (31 March 2021: 11.00% to 12.00%) per annum and is repayable on demand.

(iii) Loan from Shri Pack Private Limited of Rs. Nil (31 March 2021: Rs. 52.50 million) carries interest @ 8.5% p.a. and is repayable on 31 December 2021.

(iv) Loan from Prashant Packaging Private Limited of Rs. Nil (31 March 2021: Rs. 47.50 million) carries interest @ 8.5% p.a. and is repayable on 31 December 2021.

Details of assets pledged as security for non-current and current borrowings:

Particulars	March 31, 2022	March 31, 2021
Current Assets		
Investments	8.43	-
Loans	-	2,506.70
Trade receivables	7,384.53	-
Cash and cash equivalents	1,065.55	346.90
Other financial assets	391.90	547.17
Inventories	7,256.85	1,810.79
Bank balances other than cash and cash equivalents	603.09	-
Other current assets	2,552.84	561.07

Total current assets hypothecated as security	19,263.19	5,772.63
Non current assets		
Moveable fixed assets (net block)	928.78	120.34
Other financial assets	103.74	49.04
Other non-current assets	75.82	4.56
Total non current assets hypothecated as security	1,108.34	173.94
Total assets pledged as security	20,371.53	5,946.57

[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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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	574.89	268.31		574.89
Deferred tax liabilities	2,384.29	459.25		2,384.29
Net deferred tax liability (assets)	1,809.4	190.94	-183.27	1,809.4
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities	1,809.4	190.94		1,809.4
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-125.48	164.01		-125.48
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	-125.48	164.01		-125.48
Aggregated income tax relating to components of other comprehensive income	-0.07	0.41		-0.07
Increase (decrease) through business combinations, deferred tax liability (assets)	1,744.01	209.79		1,744.01
Total increase (decrease) in deferred tax liability (assets)	1,618.46	374.21		1,618.46
Deferred tax liability (assets) at end of period	1,809.4	190.94	-183.27	1,809.4
Description of other temporary differences	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 [Member]		Other temporary differences 1 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	268.31		8.33	2.19
Deferred tax liabilities	459.25			
Net deferred tax liability (assets)	190.94	-183.27	-8.33	-2.19
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities	190.94		-8.33	-2.19
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	164.01		32.52	14.38
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	164.01		32.52	14.38
Aggregated income tax relating to components of other comprehensive income	0.41		-0.07	0.41
Increase (decrease) through business combinations, deferred tax liability (assets)	209.79		-38.59	0
Total increase (decrease) in deferred tax liability (assets)	374.21		-6.14	14.79
Deferred tax liability (assets) at end of period	190.94	-183.27	-8.33	-2.19
Description of other temporary differences	Refer to child member		Provision for employee benefits	Provision for employee benefits

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 1 [Member]	Other temporary differences 2 [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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	0	
Net deferred tax liability (assets)	-16.98	0	0	-95.86
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities		0	0	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		0	95.86	
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		0	95.86	
Total increase (decrease) in deferred tax liability (assets)		0	95.86	
Deferred tax liability (assets) at end of period	-16.98	0	0	-95.86
Description of other temporary differences		Share based payment expenses	Share based payment expenses	

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 3 [Member]			Other temporary differences 4 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of 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	46.48	10.33		0
Deferred tax liabilities				1,812.81
Net deferred tax liability (assets)	-46.48	-10.33	-16.56	1,812.81
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities	-46.48	-10.33		1,812.81
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-12.18	6.23		-162.37
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	-12.18	6.23		-162.37
Increase (decrease) through business combinations, deferred tax liability (assets)	-23.97	0		1,757.56
Total increase (decrease) in deferred tax liability (assets)	-36.15	6.23		1,595.19
Deferred tax liability (assets) at end of period	-46.48	-10.33	-16.56	1,812.81
Description of other temporary differences	Provision for doubtful debts and advances	Provision for doubtful debts and advances		Property, plant and equipment and intangible assets

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 4 [Member]		Other temporary differences 5 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	6.02	0
Deferred tax liabilities		217.62		
Net deferred tax liability (assets)		217.62	-6.02	0
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities		217.62	-6.02	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		213.83	-6.02	23.71
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		213.83	-6.02	23.71
Increase (decrease) through business combinations, deferred tax liability (assets)		163.96		
Total increase (decrease) in deferred tax liability (assets)		377.79	-6.02	23.71
Deferred tax liability (assets) at end of period		217.62	-6.02	0
Description of other temporary differences	Property, plant and equipment and intangible assets		Disallowances under Section 40(a) of Income Tax Act, 1961	Disallowances under Section 40(a) of Income Tax Act, 1961

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 5 [Member]	Other temporary differences 6 [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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		353.8	238.26	
Net deferred tax liability (assets)	-23.71	-353.8	-238.26	-102.38
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities		-353.8	-238.26	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		-115.54	-135.88	
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		-115.54	-135.88	
Total increase (decrease) in deferred tax liability (assets)		-115.54	-135.88	
Deferred tax liability (assets) at end of period	-23.71	-353.8	-238.26	-102.38
Description of other temporary differences		Lease liabilities	Lease liabilities	

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(7)

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
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	55.58	17.53		104.68
Net deferred tax liability (assets)	-55.58	-17.53	-17.53	-104.68
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities	-55.58	-17.53		-104.68
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-38.05	0		-84.92
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	-38.05	0		-84.92
Increase (decrease) through business combinations, deferred tax liability (assets)				-22.66
Total increase (decrease) in deferred tax liability (assets)	-38.05	0		-107.58
Deferred tax liability (assets) at end of period	-55.58	-17.53	-17.53	-104.68
Description of other temporary differences	Unabsorbed depreciation and business losses	Unabsorbed depreciation and business losses		Others

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(8)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 8 [Member]		Other temporary differences 9 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	2.9		371.16	238.73
Net deferred tax liability (assets)	2.9	0.49	371.16	238.73
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities	2.9		371.16	238.73
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-14.25		132.43	138.12
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	-14.25		132.43	138.12
Increase (decrease) through business combinations, deferred tax liability (assets)	16.66			
Total increase (decrease) in deferred tax liability (assets)	2.41		132.43	138.12
Deferred tax liability (assets) at end of period	2.9	0.49	371.16	238.73
Description of other temporary differences	Others		Right-of-use Asset	Right-of-use Asset

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(9)

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]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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		200.32	0	
Net deferred tax liability (assets)	100.61	200.32	0	148.82
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities		200.32	0	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		128.65	-177.99	
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		128.65	-177.99	
Increase (decrease) through business combinations, deferred tax liability (assets)		71.67	29.17	
Total increase (decrease) in deferred tax liability (assets)		200.32	-148.82	
Deferred tax liability (assets) at end of period	100.61	200.32	0	148.82
Description of other temporary differences		Fair value gain/loss on financial instruments	Fair value gain/loss on financial instruments	

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of income tax [TextBlock]	Textual information (18) [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)	342.74	46.68
Total current tax expense (income) and adjustments for current tax of prior periods	342.74	46.68
Deferred tax expense (income) relating to origination and reversal of temporary differences	-125.48	164.02
Total tax expense (income)	217.26	210.7
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	342.74	46.68
Other tax effects for reconciliation between accounting profit and tax expense (income)	-125.48	164.02
Total tax expense (income)	217.26	210.7

Textual information (18)

Disclosure of income tax [Text Block]

46 Tax expenses

Income tax expense in the statement of profit and loss consists of

Particulars	For the year ended	For the year ended
	March 31, 2022	March 31, 2021
Current income tax:		
In respect of the current period	342.74	46.68
Deferred tax:		
In respect of the current period	-125.48	164.02
Income tax expense recognised in the statement of profit or loss	217.26	210.7
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	-0.07	-0.41
Total	217.19	210.29

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 year ended
	March 31, 2022	March 31, 2021
Loss before tax	-39,707.70	-6,202.66
Statutory tax rate	25.17%	25.17%
Tax expense / (benefit) at applicable rate	-9,993.63	-1,561.21
Effect of tax rate changes in subsidiaries		

Tax impact on account of :

Tax effects of amounts which are non-deductible in calculating taxable income	3,789.43	-	
Items for which deferred tax was not recognised	540.85	98.82	
Expenses not considered in determining taxable profit	-10.53	-	
Tax on undistributed reserves of subsidiary	152.71	-	
Income which is not liable for tax	2.27	-	
Deferred tax asset on carry forward loss not recognised	5,597.14	1,538.70	
Deferred tax asset reversed on account of amalgamation	-	181.46	
Tax losses lapsed during the year due to change in shareholding pattern	192.32	-	
Adjustments pertaining to prior years	-78.37	-	
Other items	25	-47.49	
Tax expenses pertaining to current year	217.19	210.29	0

Deferred taxes

Deferred tax assets/(liabilities) as at March 31, 2022 in relation to:

Particulars	As at	Acquired through business combination	Recognised in statement of	Recognised in	As at
April 1, 2021	profit and loss	Other	March 31, 2022		
		Comprehensive			
		Income			
Deferred tax assets					
Provision for employee benefits	2.19	38.59	-32.52	0.07	8.33
Provision for doubtful debts and advances	10.33	23.97	12.18	-	46.48
Property, plant and equipment and intangible assets	7.74	18.76	19.7	-	46.2
Lease Liabilities	238.26	-	115.54	-	353.8
Disallowance under section 40(a) of Income Tax Act, 1961	-	-	6.02	-	6.02
Unabsorbed depreciation and business losses	17.53	-	38.05	-	55.58
Fair valuation of security deposits	-	-	5.15	-	5.15

Impairment loss on financial assets	-	-	9.97	-	9.97
Others	0.75	22.3	84.4	-	107.45
Deferred tax liabilities					
Property, plant and equipment and intangible assets	-225.36	-1,776.32	142.67	-	-1,859.01
Fair value of investment in associate	-	-18.2	13.6	-	-4.6
Investment in subsidiary	-	-	-28.97	-	-28.97
Fair value of current investments	-	-28.15	-1.01	-	-29.16
Fair value of Inventories	-	-25.32	25.32	-	0
Right-of-use Asset	-238.73	-	-132.43	-	-371.16
Tax on undistributed reserves of subsidiary	-	-	-152.71	-	-152.71
Others	-3.65	0.36	0.52	-	-2.77
Deferred tax assets/(liabilities) (net)	-190.94	-1,744.01	125.48	0.07	-1,809.40

Deferred tax assets/(liabilities) as at March 31, 2021 in relation to:

Particulars	As at	Acquired through business combination	Recognised in statement of	Recognised in	As at
April 1, 2020		March 31, 2021			
profit and loss	Other				
	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
Disallowance under section 40(a) of Income Tax Act, 1961	23.71	-	-23.71	-	0
Lease Liabilities	102.38	-	135.88	-	238.26

Unabsorbed depreciation and business losses	17.53	-	-	-	17.53
Others	0.14	6.1	-5.49	-	0.75
Deferred tax liabilities					
Property, plant and equipment and intangible assets	135.72	-163.96	-197.12	-	-225.36
Right-of-use Asset	-100.61	-	-138.12	-	-238.73
Fair value gain/loss on financial instruments	-148.82	-29.17	177.99	-	-
Others	-0.63	-22.76	19.74	-	-3.65
Deferred tax assets/(liabilities) (net)	183.27	-209.79	-164.02	-0.41	-190.94

Deferred tax assets/(liabilities) not recognised as at period end:

Particulars	As at	As at
March 31, 2022	March 31, 2021	
Deferred tax assets arising on:		
Property, plant and equipment and intangible assets	99.75	84.21
Unabsorbed depreciation and business losses	7,380.28	1,783.52
Lease liabilities	77.61	46.99
Provision for doubtful debt and advances	510.16	64.3
Provision for employee benefits	86.65	96.6
Fair value gain/loss on financial instruments	0.58	-
Fair valuation of security deposits	15.6	5.26
Provision for Inventories	7.38	-
Unamortised amounts under Sec 35D/35DD	45.47	9.02
Others	29.76	24.13
Deferred tax assets / (liabilities) (net) *	8,253.24	2,114.03

* Deferred tax assets of Rs. 8,301.61 million (31 March 2021: 1,751.08 million) as at 31 March 2022 was not recognised by the Group in absence of reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised.

Tax losses carried forward

Description	As at March 31, 2022	As at March 31, 2021
Business Loss for assessment years:		
2020-21	30.7	30.72
2021-22	5,982.16	6,462.62
2022-23	22,495.23	-
Unabsorbed Depreciation	922.39	547.8
Capital Loss for assessment years:		
2021-22	138.43	138.43

Brought forward business losses pertaining to 91Streets Media Technologies and its subsidiaries and API Holdings Limited and its subsidiaries has lapsed, due to change in shareholding of API Holdings Limited consequent to scheme of amalgamation becoming effective on 27 August 2020.

The Group had cumulative earnings in respect of certain Group entities of approximately Rs. 1,023.29 million (31 March 2021: Rs. 64.71 million) for which the Group has not provided deferred tax liability as the Group believes that the reversal of such temporary difference is not probable in the foreseeable future.

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

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

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

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

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

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

[401100] Notes - Subclassification and notes on liabilities and assets**Other non-current assets, others [Table]**

..(1)

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

Other non-current assets, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	12.9	0	1,236.6	1,368.88
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Prepaid expenses	Prepaid expenses	Balances with government authorities	Balances with government authorities
Other non-current assets, others	12.9	0	1,236.6	1,368.88

Other non-current assets, others [Table]

..(2)

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

Other non-current assets, others [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	192.21	7.16	15.9	23.5
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	192.21	7.16	15.9	23.5

Other non-current assets, others [Table]

..(3)

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

Other non-current assets, others [Axis]	5	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	558.46	186.14
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Advance income-tax (net of provision for taxes)	Advance income-tax (net of provision for taxes)
Other non-current assets, others	558.46	186.14

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]			Security deposits [Member]
Classification of assets based on security [Axis]	Classification of assets based on security [Member]	Unsecured considered good [Member]	Doubtful [Member]	Unsecured considered good [Member]
	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	0	0	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	0	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]

..(2)

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 loans [Axis]	Security deposits [Member]	Other loans [Member]	Other loans, others [Member]	Loans [Member]
Classification of assets based on security [Axis]	Doubtful [Member]	Unsecured considered good [Member]	Unsecured considered good [Member]	Classification of assets based on security [Member]
	31/03/2021	31/03/2021	31/03/2021	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	0	0	555.36
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	0	0	555.36
Nature of other loans				Refer to child member
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]	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]		Doubtful [Member]
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	9	555.36	9	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	9	555.36	9	0
Nature of other loans	Refer to child member	Refer to child member	Refer to child member	
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]			
	Loans [Member]	Security deposits [Member]		Loans to related parties [Member]
Classification of loans [Axis]	Doubtful [Member]	Unsecured considered good [Member]	Doubtful [Member]	Unsecured considered good [Member]
Classification of assets based on security [Axis]	31/03/2021	31/03/2021	31/03/2021	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	0	0	551.22
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	0	0	551.22
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]			
	Loans to related parties [Member]	Loans given subsidiaries [Member]	Loans given other related parties [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]	Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2021	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	0	551.22	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	0	551.22	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 given employees [Member]	Other loans [Member]		
Classification of loans [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]		Doubtful [Member]
Classification of assets based on security [Axis]	31/03/2022	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	4.14	0	9	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	4.14	0	9	0
Nature of other loans		Refer to child member	Refer to child member	
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]			
	Other loans [Member]	Intercorporate deposits [Member]	Other loans, others [Member]	
Classification of loans [Axis]	Doubtful [Member]	Unsecured considered good [Member]	Unsecured considered good [Member]	
Classification of assets based on security [Axis]			01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
	31/03/2021	31/03/2021		
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	0	0	9
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	0	0	9
Nature of other loans			Loan to others	Loan to others
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]	
	Other loans, others [Member]	Doubtful [Member]
Classification of loans [Axis]	31/03/2022	31/03/2021
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	0
Allowance for bad and doubtful loans	0	0
Total loans	0	0
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Total loans due by directors, other officers or others	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
Loans due by private companies in which any director is director	0	0
Loans due by private companies in which any director is member	0	0
Total loans due by firms or companies in which any director is partner or director	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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	906.8	899.98	835.48	359.3
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balances with government authorities	with government authorities	Advances to suppliers	to Advances to suppliers
Other current assets, others	906.8	899.98	835.48	359.3

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	24.8	21.13	16.64	30.28
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advances to employees	to Advances to employees	Other advances	Other advances
Other current assets, others	24.8	21.13	16.64	30.28

Other current assets others [Table]

..(3)

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

Other current assets others [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	833.63	440.19	189.02	118.68
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	Prepaid expenses	Prepaid expenses
Other current assets, others	833.63	440.19	189.02	118.68

Other current assets others [Table]

..(4)

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

Other current assets others [Axis]	7	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	128.5	0
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Indemnification asset	Indemnification asset
Other current assets, others	128.5	0

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	116.13	47.71	17.33	6.23
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Security deposits,unsecured	Security deposits,unsecured	Interest accrued but not due	Interest accrued but not due
Other current financial assets others	116.13	47.71	17.33	6.23

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	12.78	8.04	9.64	2.96
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	User receivables	User receivables	Wallet balance	Wallet balance
Other current financial assets others	12.78	8.04	9.64	2.96

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	551.68	257.69	24.69	97.95
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Claims receivable from supplier	Claims receivable from supplier	Other receivables*	Other receivables
Other current financial assets others	551.68	257.69	24.69	97.95

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		8	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	0	0.76	10	0
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Unbilled receivables	Unbilled receivables	Margin deposits** money	Margin deposits** money
Other current financial assets others	0	0.76	10	0

Other current financial assets others [Table]

..(5)

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

Other current financial assets others [Axis]	9		10	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	14.92	0	0	0
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Business advance recoverable in cash	Business advance recoverable in cash	Claims receivable from supplier	Claims receivable from supplier
Other current financial assets others	14.92	0	0	0

Other current financial assets others [Table]

..(6)

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

Other current financial assets others [Axis]	11		12	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	0	0	0.07	0
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Other receivables	Other receivables	Security Deposit	Security Deposit
Other current financial assets others	0	0	0.07	0

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Secured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
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	9,116.71	3,632.99	54.9	0
Allowance for bad and doubtful debts	508.21	50.13	0	0
Total trade receivables	8,608.5	3,582.86	54.9	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
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

Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
	Unsecured considered good [Member]		Doubtful [Member]	
Classification of assets based on security [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	8,833.08	3,632.99	228.73	0
Allowance for bad and doubtful debts	508.21	50.13	0	0
Total trade receivables	8,324.87	3,582.86	228.73	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0	0	0	0
Trade receivables due by other officers	0	0	0	0
Total trade receivables due by directors, other officers or others	0	0	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	0	0
Trade receivables due by private companies in which any director is director	0	0	0	0
Trade receivables due by private companies in which any director is member	0	0	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0	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]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	7,612.4	4,056.16	7,363.05	4,045.76
Mode of valuation			COST OR NET REALISABLE VALUE WHICHEVER IS LOWER	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]	Stores and spares [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	249.35	10.4
Mode of valuation	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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	280.68	94.11	0	1.06
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	security deposit	security deposit	margin deposit	margin deposit
Other non-current financial assets, others	280.68	94.11	0	1.06

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	92.47	14.03	1.96	0.48
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Bank deposits with more than 12 months remaining maturity	Bank deposits with more than 12 months remaining maturity	Interest accrued on bank deposit	Interest accrued on bank deposit
Other non-current financial assets, others	92.47	14.03	1.96	0.48

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	5	4.34
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Receivable on business transfer	Receivable on business transfer
Other non-current financial assets, others	5	4.34

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	382.52	191.36	77.29	5.69
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	382.52	191.36	77.29	5.69

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	17.62	2.92	341.99	195.69
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Temporary book overdraft	Temporary book overdraft	Employee benefits payable	Employee benefits payable
Other current financial liabilities, others	17.62	2.92	341.99	195.69

Other current financial liabilities, others [Table]

..(3)

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

Other current financial liabilities, others [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	35	2	90.52	7.26
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Business acquisition payable	Business acquisition payable (Refer note 52(v))	Other payables	Other payables
Other current financial liabilities, others	35	2	90.52	7.26

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		8	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	4,672.71	1,112.93	5.42	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	financial guarantee Contract Liability	financial guarantee Contract Liability
Other current financial liabilities, others	4,672.71	1,112.93	5.42	0

Other current financial liabilities, others [Table]

..(5)

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

Other current financial liabilities, others [Axis]	9		10	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	8.21	24.56	168.52	0
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Interest accrued but not due	Interest accrued but not due	Security deposit	Security deposit
Other current financial liabilities, others	8.21	24.56	168.52	0

Other current financial liabilities, others [Table]

..(6)

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

Other current financial liabilities, others [Axis]	11		12	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	10.2	0	538.41	0
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Unclaimed Dividend	Unclaimed Dividend	Contingent purchase consideration	Contingent purchase consideration
Other current financial liabilities, others	10.2	0	538.41	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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	0.9	0.08
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	0.9	0.08

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	129.45	146.8	59.12	8.65
Provision other employee related liabilities			379	236.74
Total provisions for employee benefits	129.45	146.8	438.12	245.39
CSR expenditure provision	0	0	0	0
Total provisions	129.45	146.8	438.12	245.39

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	236.75	231.88	912.67	474.52
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Statutory liabilities	Statutory liabilities	Refund liabilities	Refund liabilities
Other current liabilities, others	236.75	231.88	912.67	474.52

Other current liabilities, others [Table]

..(2)

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

Other current liabilities, others [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	0.84	0.69	189.73	76.44
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Other payables	Other payables	contract liabilities	contract liabilities
Other current liabilities, others	0.84	0.69	189.73	76.44

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other non-current financial liabilities notes [Abstract]				
Other non-current financial liabilities [Abstract]				
Other non-current financial liabilities, others	0	7.8	1,501.96	0
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	Security deposit	Security deposit	Put liability	Put liability
Other non-current financial liabilities, others	0	7.8	1,501.96	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		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other non-current financial liabilities notes [Abstract]				
Other non-current financial liabilities [Abstract]				
Other non-current financial liabilities, others	26.23	0	1,505.61	795.68
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	Contingent purchase consideration	Contingent purchase consideration	Lease liabilities	Lease liabilities
Other non-current financial liabilities, others	26.23	0	1,505.61	795.68

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

	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (19) [See below]	
Disclosure of notes on loans explanatory [TextBlock]	Textual information (20) [See below]	
Disclosure of notes on other non-current financial assets [TextBlock]	Textual information (21) [See below]	
Total other non-current financial assets	380.11	114.02
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (22) [See below]	
Advances, non-current	0	0
Total other non-current assets	(A) 2,016.07	(B) 1,585.68
Disclosure of inventories Explanatory [TextBlock]	Textual information (23) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (24) [See below]	
Fixed deposits with banks	0	0
Other deposits with banks	0.1	1,500
Other balances with banks	1,512.09	694.36
Total balance with banks	1,512.19	2,194.36
Cheques, drafts on hand	3.03	83.04
Cash on hand	28.75	18.05
Total cash and cash equivalents	1,543.97	2,295.45
Bank balance other than cash and cash equivalents	1,748.18	936.36
Total cash and bank balances	3,292.15	3,231.81
Earmarked balances with banks	42.41	8.3
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (25) [See below]	
Total other current financial assets	757.24	421.34
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (26) [See below]	
Total other current assets	2,934.87	1,869.56
Disclosure of notes on other non-current financial liabilities explanatory [TextBlock]	Textual information (27) [See below]	
Total other non-current financial liabilities	(C) 3,033.8	(D) 803.48
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (28) [See below]	
Disclosure of notes on other non-current liabilities explanatory [TextBlock]	Textual information (29) [See below]	
Total other non-current liabilities	0.9	0.08
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (30) [See below]	
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	(E) 6,348.41	(F) 1,542.41
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (31) [See below]	
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	(G) 1,339.99	(H) 783.53

Footnotes

- (A) Current tax assets (net) - Non-current : 558.46 Other non-current assets : 1457.61
- (B) Current tax assets (net) - Non-current : 186.14 Other non-current assets : 1399.54
- (C) Lease liabilities : 1505.61 Other financial liabilities : 1528.19
- (D) Lease liabilities : 795.68 Other financial liabilities : 7.8
- (E) Lease liabilities : 382.52 Other financial liabilities : 5965.89
- (F) Lease liabilities : 191.36 Other financial liabilities : 1351.05
- (G) Other current liabilities : 1150.26 Contract liabilities : 189.73
- (H) Other current liabilities : 707.09 Contract liabilities : 76.44

Textual information (19)

Disclosure of notes on trade receivables explanatory [Text Block]

15	Trade receivables		As at	As at
	Particulars			
March 31, 2022	March 31, 2021			
	Billed			
	Trade receivable - Unsecured, considered good		8,814.04	3,632.99
	Trade receivables - Secured, considered good		54.9	-
	Trade receivable - Unsecured, considered doubtful		228.73	-
	Unbilled			
	Trade receivable - Unsecured, considered good		19.04	-
	Less: Loss allowance		-508.21	-50.13
			8,608.50	3,582.86
	Break-up of security details			
	(a) Trade receivables considered good - secured		54.9	-
	(b) Trade receivables considered good - unsecured		8,833.08	3,632.99
	(c) Trade receivables which have significant increase in credit risk		-	-
	(d) Trade receivables - credit impaired		228.73	-
			9,116.71	3,632.99
	Less: Loss allowance		-508.21	-50.13
			8,608.50	3,582.86
	Note:			
	(i) Refer Note 29 for details of assets pledged as security towards secured loan from banks			

and financial institutions.

(ii) Refer note 51 for balances with related parties

(iii) Refer note 56 for ageing of trade receivables

Textual information (20)

Disclosure of notes on loans explanatory [Text Block]

18	Loans (Current)		As at	As at
	Particulars			
March 31, 2022	March 31, 2021			
	Unsecured, considered good			
	Loan to associates*		551.22	-
	Loan to employees		4.14	-
	Loan to others**		-	9
			555.36	9
	Break-up of security details			
	(a) Loan receivables considered good - secured		-	-
	(b) Loans receivables considered good - unsecured		555.36	9
	(c) Loans receivables which have significant increase in credit risk		-	-
	(d) Loans receivable - credit impaired		-	-
	Less: Allowance for doubtful loans		-	-
			555.36	9
	* Loan to associates have been given to meet their working capital requirements			
	** One of the subsidiary has given loan to body corporate of Rs. Nil (31 March 2021: Rs 9 million) (repayable on demand) @ 9% p.a. for the purpose of meeting its working capital requirements.			

Textual information (21)

Disclosure of notes on other non-current financial assets [Text Block]

9	Other financial assets (Non-current)		
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Security deposit	280.68	94.11
	Margin money deposits *	-	1.06
	Bank deposits with more than 12 months remaining maturity **	92.47	14.03
	Interest accrued on bank deposit	1.96	0.48
	Receivable on business transfer	5	4.34
		380.11	114.02

Details of bank deposits

Bank deposits due to mature after 12 months of the reporting date 92.47 15.09

* Margin money deposit is subject to first charge to secure the Group's overdraft facilities from bank. Outstanding balance on credit card from bank are secured by lien on fixed deposits of Rs. Nil (31 March 2021: Rs 1.06 million).

** (i) Refer Note 29 for details of assets pledged as security towards secured loan from banks and financial institutions.

(ii) Bank Deposits of Rs. 34.60 million (31 March 2021: Rs. Nil) are with the Banks against the Bank Guarantees issued to customers for execution of tenders.

Textual information (22)

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

11	Non current tax assets (net)			
	Particulars		As at	As at
March 31, 2022	March 31, 2021			
	Advance income-tax (net of provision for taxes)	558.46	186.14	
		558.46	186.14	
12	Other non-current assets			
	Particulars		As at	As at
March 31, 2022	March 31, 2021			
	Prepaid expenses	12.9	-	
	Balances with government authorities	1,255.94	1,368.88	
	Less : Provision for doubtful balances with government authorities	-19.34	-	
	Capital advances	192.21	7.16	
	Trade advance	15.9	23.5	
		1,457.61	1,399.54	

Textual information (23)

Disclosure of inventories Explanatory [Text Block]

13	Inventories		
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Stock in trade	7,363.05	4,045.76
	Stores and consumables	249.35	10.4
		7,612.40	4,056.16

Note:

- i) Inventories of traded goods include stock-in-transit of Rs. 258.12 million (31 March 2021: Rs. 330.33 million)
- ii) Write-downs of expiry items amounted to Rs. 137.25 million (31 March 2021: Rs. 30.65 million)
- iii) Write-down of inventories to its net realisable value amounted to Rs. 88.41 million (31 March 2021: Rs. Nil)
- iv) The Group has provided exclusive charge over its inventories as a security against the secured borrowing of certain subsidiaries. Refer Note 29 for details of assets pledged as security towards secured loan from banks and financial institutions.

Textual information (24)

Disclosure of notes on cash and bank balances explanatory [Text Block]

16	Cash and cash equivalents		
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Cash and cash equivalents		
	Cash on hand	28.75	18.05
	Cheques in hand	3.03	83.04
	Balances with banks		
	in current accounts	1,512.09	694.36
	in deposit accounts	0.1	1,500.00
		1,543.97	2,295.45
	Details of bank balances / deposits		
	Bank deposits with original maturity of 3 months or less included under 'Cash and cash equivalents' *	0.1	1,500.00
	* There are no repatriation restrictions with regard to cash and cash equivalents as at the end of each balance sheet date.		
	Refer Note 29 for details of assets pledged as security towards secured loan from banks and financial institutions.		

17	Other bank balances		
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Balances with banks		
	in deposit accounts with remaining maturity of less than 12 months	1,705.77	928.06
	Earmarked funds with banks #	42.41	8.3

Total other bank balances	1,748.18 936.36
Details of bank balances / deposits	
Bank deposits due to mature within 12 months of the reporting date included under 'Other bank balances **	1,705.77 928.06

** Includes deposits marked as security for the facilities mentioned below:

(i) Bank deposits of Rs. 2.80 million are with the banks against the bank guarantees issued to customers for execution of tenders (31 March 2021: Nil).

(ii) Refer Note 29 for details of assets pledged as security towards secured loan from banks and financial institutions.

(iii) One of the subsidiary has availed corporate credit card facility from bank against the fixed deposit of Rs. 0.30 million (31 March 2021: Nil)

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 (25)

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

19 Other financial assets (Current)			
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Unsecured, considered good		
	Security deposits	116.13	47.71
	Interest accrued but not due	17.33	6.23
	User receivables	12.78	8.04
	Wallet balance	9.64	2.96
	Claims receivable from supplier	551.68	257.69
	Other receivables*	24.69	97.95
	Unbilled receivables	-	0.76
	Margin money deposits**	10	-
	Business advance recoverable in cash	14.92	-
	Unsecured, considered doubtful		
	Claims receivable from supplier	169.04	-
	Less: Provision for claims receivable from supplier	-169.04	-
	Other receivables	2.74	-
	Less: Allowance for doubtful receivables	-2.74	-
	Security Deposit	13.43	4.09
	Less: Allowance for doubtful deposits	-13.36	-4.09
		757.24	421.34

*Other receivables mainly comprises reimbursement of expenses recoverable from certain shareholders and amount collected by delivery persons on behalf of Retailers for its subsequent payments to the Retailers. Corresponding liability is included in other current financial liabilities (refer note 31).

** Pertains to margin money deposit of Rs 10 million given as security for debentures issued to Stride Ventures.

Textual information (26)

Disclosure of notes on other current assets explanatory [Text Block]

20	Current tax assets (net)		
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Advance income-tax (net of provision for taxes)	-	2.35
		-	2.35

21	Other current assets		
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Balances with government authorities	2,641.56	926.66
	Less: Provision for balance with government authorities	-1,734.76	-26.68
	Advances to suppliers	1,006.50	394.75
	Less: Provision for advance to suppliers	-171.02	-35.45
	Advances to employees	24.8	21.13
	Other advances	16.64	30.28
	Right to recover returned goods	833.63	440.19
	Prepaid expenses	189.02	118.68
	Indemnification asset	128.5	-
		2,934.87	1,869.56

Note:

(i) Refer Note 29 for details of assets pledged as security towards secured loan from banks and financial institutions.

Textual information (27)

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

26	Other financial liabilities (Non-current)			
	Particulars		As at	As at
March 31, 2022	March 31, 2021			
	Security deposit		-	7.8
	Put liability (refer note 7 and 52)		1,501.96	-
	Contingent purchase consideration (refer business combination note 52)		26.23	-
			1,528.19	7.8

Textual information (28)

Disclosure of notes on provisions explanatory [Text Block]

27	Provisions (Non-current)		
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Provision for employee benefits		
	Gratuity (refer note no 50)	129.45	146.8
		129.45	146.8

32	Provisions (Current)		
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Provision for employee benefits		
	Gratuity (refer note no 50)	59.12	8.65
	Compensated absences (refer note no 50)	245.3	236.74
	Other provisions*	133.7	-
		438.12	245.39

* This includes provision for income-tax and employees provident fund matter on acquisition of Thyrocare amounting to Rs. 128.50 million and Rs. 5.20 million respectively

Particulars	As at	As at
March 31, 2022	March 31, 2021	
Opening	-	-
Addition for the period	-	-
Addition on account of business combination	133.7	-
Utilisation	-	-

Closing

133.7 -

Textual information (29)

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

28	Contract liabilities (Non-current)		
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Contract liabilities (refer note 36)	0.9	0.08
		0.9	0.08

Textual information (30)

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

31 Other financial liabilities (Current)

Particulars	As at	As at
March 31, 2022		
March 31, 2021		
Interest accrued but not due	8.21	24.56
Creditors for capital goods	77.29	5.69
Temporary book overdraft	17.62	2.92
Employee benefits payable	341.99	195.69
Business acquisition payable (Refer note 52)	35	2
Financial Guarantee contract Liability	5.42	0
Security deposit	168.52	-
Unclaimed Dividend #	10.2	-
Contingent purchase consideration	538.41	-
Other payables**	90.52	7.26
Put liability *	4,672.71	1,112.93
	5,965.89	1,351.05

* The Group has an obligation to purchase non controlling interest in subsidiaries as per the respective shareholder agreements at an agreed value ("Put Option"). Accordingly in accordance with policy followed by the Group, all put options have been recorded at fair value. Based on the evaluation of terms of contracts, wherever the risk and rewards of ownership remain with the non controlling shareholder, Non controlling interest has been recognised.

** Other payables includes security deposit received from customers which are refundable upon termination/expiry of agreements. It also includes cash collected by delivery persons on behalf of Retailers for its subsequent payments to the Retailers. Corresponding asset is included in other Bank balance (refer note 17) and other receivables (refer note 19).

Investor Education and Protection Fund ('IEPF') - As at 31 March 2022 there is no amount due and outstanding to be transferred to the IEPF by the Group. Unclaimed dividend, if any, shall be transferred to IEPF as and when the become due.

33 Current tax liabilities (net)

Particulars	As at	As at
-------------	-------	-------

March 31, 2022	March 31, 2021		
	Provision for tax (net of advance tax)	47.19	2.89
		47.19	2.89

Textual information (31)

Disclosure of other current liabilities notes explanatory [Text Block]

34	Other current liabilities		
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Statutory liabilities*	236.75	231.88
	Refund liabilities**	912.67	474.52
	Other payables	0.84	0.69
		1,150.26	707.09

35	Contract liabilities (current)		
	Particulars	As at	As at
March 31, 2022	March 31, 2021		
	Contract liabilities (refer note 36)	189.73	76.44
		189.73	76.44

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (32) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
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	70,224.81	35,811.76
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	589.67	2.25
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0
Number of shareholders to whom shares are allotted under private placement during period	[pure] 5	[pure] 5

Textual information (32)

Disclosure of additional balance sheet notes explanatory [Text Block]

30	Trade payables								
	Particulars							As at	As at
	March 31, 2022	March 31, 2021							
	Total outstanding dues of micro enterprises and small enterprises							185.67	115.77
	Total outstanding dues of creditors other than micro enterprises and small enterprises							4,403.14	3,539.76
								4,588.81	3,655.53

56	Trade receivables and unbilled revenue ageing schedule as on 31 March 2022								
	Particulars	Unbilled revenue	Not due	Outstanding for following periods from due date of payment					
	Less Than 6 Months	6 Months-1 Year	1-2 Years	2-3 years	More than 3 years	Total			
	(i) Undisputed trade receivable - considered good	19.04	4,143.21	4,251.95	328.62	126.65	12.31	5.2	8,886.98
	(ii) Undisputed trade receivable - which have significant increase in credit risk	-	-	-	-	-	-	-	-
	(iii) Undisputed trade receivable - credit impaired	-	-	-	130.72	48.8	-	-	179.52
	(iv) Disputed trade receivable - considered good	-	-	-	1	-	-	-	1
	(v) Disputed trade receivable - which have significant increase in credit risk	-	-	-	-	-	-	-	-
	(vi) Disputed trade receivable - credit impaired	-	-	11.64	17.47	20.1	-	-	49.21
	(vii) Unbilled revenue	-	-	-	-	-	-	-	-
	Total	19.04	4,143.21	4,263.59	477.81	195.55	12.31	5.2	9,116.71
	Trade receivables and unbilled revenue ageing schedule as on 31 March 2021								
									Outstanding

for following
periods
from due

Particulars	Unbilled revenue	Not due
-------------	---------------------	---------

Less Than 6 Months	date of payment				Total
	6 Months-1 Year	1-2 Years	2-3 years	More than 3 years	
(i) Undisputed trade receivable - considered good	-	2,554.61	842.65	168.03	60.96 6.74 - 3,632.99
(ii) Undisputed trade receivable - which have significant increase in credit risk	-	-	-	-	- - - -
(iii) Undisputed trade receivable - credit impaired	-	-	-	-	- - - -
(iv) Disputed trade receivable - considered good	-	-	-	-	- - - -
(v) Disputed trade receivable - which have significant increase in credit risk	-	-	-	-	- - - -
(vi) Disputed trade receivable - credit impaired	-	-	-	-	- - - -
(vii) Unbilled revenue	0.76	-	-	-	- - - 0.76
Total	0.76	2,554.61	842.65	168.03	60.96 6.74 - 3,633.75

57 Trade payable ageing schedule as on 31 March 2022

Particulars	Accrued expenses Not due			Outstanding for following periods from due date of payment	Total
	1-2 Years	2-3 Years	More than 3 years		
(i) MSME	-	35.64	149.77	0.26	- - 185.67
(ii) Others	556.99	772.39	2,929.27	107.83	23.11 3.67 4,393.26
(iii) Disputed dues-MSME	-	-	-	-	- - - -
(iv) Disputed dues-Others	9.88	-	-	-	- - 9.88
Total	566.87	808.03	3,079.04	108.09	23.11 3.67 4,588.81

Trade payable ageing schedule as on 31 March 2021

Particulars	Accrued expenses Not due		Outstanding for following periods from due date of payment
	1-2 Years	2-3 Years	

Less Than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total			
(i) MSME	26.81	42.81	16.29	24.43	5.43	-	115.77
(ii) Others	942.87	1,810.93	727.61	55.96	2.36	0.03	3,539.76
(iii) Disputed dues-MSME	-	-	-	-	-	-	-
(iv) Disputed dues-Others	-	-	-	-	-	-	-
Total	969.68	1,853.74	743.9	80.39	7.79	0.03	3,655.53

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.

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.

Additional regulatory information required by Schedule III

a) Details of benami property held

No proceedings have been initiated on or are pending against the Company for holding

benami property under the Benami

Transactions (Prohibition) Act, 1988 and rules made thereunder.

b) Wilful defaulter

The Group has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

c) Transactions with struck off companies

The Group does not have any transactions with companies struck- off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956.

d) Compliance with number of layers of companies

The Group has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act 2013 read with the Companies (Restriction on number of Layers) Rules, 2017.

e) Compliance with approved scheme of arrangements

The Group has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

f) Utilisation of borrowed funds and share premium

The Company has received securities premium through issue of equity and preference shares during the year ended 31 March 2022 and year ended 31 March 2021. There is no understanding with investors, in writing or otherwise, to lend or invest in other person or entities, directly or indirectly or provide any guarantee, security or the like to or on behalf of the said investors. The management has absolute discretion on use of such funds. Further, the Holding Company has provided funds to its subsidiaries for their business purposes. The management of subsidiary companies do not consult with the Holding Company on the manner of utilisation of such funds nor the Holding Company has understanding in writing or otherwise on the manner of use of such funds by subsidiary companies. Hence, the additional regulatory disclosure with respect to the utilisation of borrowed funds and share premium are not included in these financial statements.

g) Undisclosed income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

h) Details of crypto currency or virtual currency

The Group has not traded or invested in crypto currency or virtual currency during the current or previous year.

i) Valuation of PP&E, intangible asset and investment property

The Group has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.

j) Registration of charges or satisfaction with Registrar of Companies

There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.

k) Utilisation of borrowings availed from banks and financial institutions

The borrowings obtained by the Group from banks and financial institutions have been applied for the purposes for which such loans were taken.

l) Borrowing secured against current assets

The Group has borrowings from banks on the basis of security of current assets. The quarterly returns or statements of current assets filed by the Group with banks are in agreement with the books of accounts.

Previous year's figures have been regrouped / reclassified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective 1st April, 2021.

[611800] Notes - Revenue

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

	01/04/2021 to 31/03/2022
Disclosure of revenue [TextBlock]	Textual information (33) [See below]

Textual information (33)

Disclosure of revenue [Text Block]

36 Revenue from operations		
Particulars	For the year ended	For the year ended
March 31, 2022	March 31, 2021	
Revenue from contracts with customers		
Sale of goods	52,299.16	22,816.32
Sale of services*	4,178.04	259.43
Other operating revenue		
Other operating revenue#	811.01	276.94
	57,288.21	23,352.69

* Sale of services primarily relates to diagnostic services, licensing of internet portals or mobile applications related to sales and distribution of pharmaceutical and cosmetic goods, teleconsulting, sale of software, subscription of software services, etc.

Other operating revenue pertains to rendering services of delivery persons, lease of software and hardware, warehousing and commission earned on facilitating pathological diagnostic tests between customers and pathological laboratories.

The entire revenue of the Group is restricted to one geographical region i.e. India, where risks do not vary. The majority of contracts with customer are short term in nature. Revenue from sale of services includes revenue from licensing of technology platforms.

Out of the total revenue Rs. 14,081.28 million (31 March 2021: 5,591.35 million) pertains to 4 customers (31 March 2021: 2 customers) contributes more than 10% of total revenue for the year ended 31 March 2022.

Reconciliation of revenue recognised with contract price:		
Particulars	For the year ended	For the year ended
March 31, 2022	March 31, 2021	
Contract price	58,800.85	24,017.99
Adjustments for:		
Refund liabilities	-873.85	-474.52
Discounts	-638.79	-187.44
Contract liabilities - customer loyalty programme/ deferred revenue	-	-3.34
Revenue from operations	57,288.21	23,352.69
(i) Recognition of revenue over the period of time and at a point in time.		
Particulars	For the year ended	For the year ended

March 31, 2022	March 31, 2021	
Over a period of time	1,184.20	536.37
At a point in time	56,104.01	22,816.32
	57,288.21	23,352.69
(ii) Movement in contract balances		
Particulars	For the year ended	For the year ended
March 31, 2022	March 31, 2021	
Contract Liabilities		
Opening Balance	76.52	5.09
Add: Addition on account of business combination	102.47	-
Less: Revenue recognised in the reporting period that was included in the contract liability balance at the beginning of the period.	-76.81	-4.7
Add: Deferred revenue and advance from customers	88.45	76.13
Closing Balance	190.63	76.52
(iii) The aggregate amount of transaction price allocated to remaining performance obligations is as follows:		
Expected to be recognised revenue during	For the year ended	For the year ended
March 31, 2022	March 31, 2021	
Year ended March 2022	-	76.44
Year ended March 2023	189.73	0.07
Year ended March 2024	0.74	0.01
Year ended March 2025	0.16	-
Total	190.63	76.52

[612400] Notes - Service concession arrangements

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

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

[612000] Notes - Construction contracts

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

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

[612600] Notes - Employee benefits**Disclosure of net defined benefit liability (assets) [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			Present value of defined benefit obligation [Member]
	Net defined benefit liability (assets) [Member]			
Defined benefit plans categories [Axis]	1			1
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		GRATUITY
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	99.14	40.05		99.14
Interest expense (income), net defined benefit liability (assets)	9.12	0.73		10.95
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)	-1.24	0		
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	107.22	-34.5		107.22
Total loss (gain) on remeasurement, net defined benefit liability (assets)	105.98	-34.5		107.22
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]				
Past service cost, net defined benefit liability (assets)	-0.11	1.54		-0.11
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	-0.11	1.54		-0.11
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	16.47	8.79		
Total contributions to plan, net defined benefit liability (assets)	16.47	8.79		
Payments from plan, net defined benefit liability (assets)	8.87	0.63		9.34
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	58.24	65.83		58.24
Increase (decrease) through other changes, net defined benefit liability (assets)	-1.95			-1.95
Total increase (decrease) in net defined benefit liability (assets)	33.12	133.23		49.71
Net defined benefit liability (assets) at end of period	188.57	155.45	22.22	237.77

Disclosure of net defined benefit liability (assets) [Table]

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Present value of defined benefit obligation [Member]		Plan assets [Member]	
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	1		1	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	GRATUITY		GRATUITY	GRATUITY
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	40.05			
Interest expense (income), net defined benefit liability (assets)	1.4		1.83	0.67
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)			1.24	0
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-34.5			
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-34.5		1.24	0
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			
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	1.54			
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)			-16.47	-8.79
Total contributions to plan, net defined benefit liability (assets)			-16.47	-8.79
Payments from plan, net defined benefit liability (assets)	0.63		0.47	0
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	88.98		0	23.15
Total increase (decrease) in net defined benefit liability (assets)	165.84		16.59	32.61
Net defined benefit liability (assets) at end of period	188.06	22.22	49.2	32.61

Disclosure of net defined benefit liability (assets) [Table]

..(3)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	Plan assets [Member]
Defined benefit plans categories [Axis]	1
	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]	
Disclosure of net defined benefit liability (assets) [Line items]	
Net defined benefit liability (assets) at end of period	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]	
	1	
Defined benefit plans categories [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	GRATUITY	GRATUITY
Description of nature of benefits provided by plan	GRATUITY	GRATUITY
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	237.77	188.06
Plan assets, at fair value	49.2	32.61
Net surplus (deficit) in plan	-188.57	-155.45
Actuarial assumption of discount rates	7.57%	6.55%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	Textual information (34) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (34)

Disclosure of employee benefits [Text Block]

50 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 as incurred. 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.

Particulars	For the year ended	For the year ended
March 31, 2022	March 31, 2021	
Contribution to provident and other funds	174.55	67.59

b. Leave obligation

The leave obligation cover Group's liability for compensated absences which are classified as other long term benefits. The entire amount of the provision of Rs. 245.30 million (31 March 2021: 236.74 million) is presented as current, since the Group 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. 18.22 million (31 March 2021: Rs 10.07 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.

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, 2022	March 31, 2021	
Obligations as at the beginning of the year	188.06	22.22
Acquired in business combination	58.24	88.98
Current service cost	99.14	40.05
Past service cost / (credit)	-0.11	1.54
Interest expense	10.95	1.4

Benefit payments	-9.34	-0.63
Remeasurements- Actuarial (gains) / losses	-107.22	34.5
Others	-1.95	-
Obligations as at the end of the year	237.77	188.06
B. Movement in fair value of plan assets		
Particulars	As at	As at
March 31, 2022	March 31, 2021	
Plan assets at the beginning of the year	32.61	-
Investment income	1.83	0.67
Acquired in business combination	-	23.15
Contributions during the year	16.47	8.79
Benefits paid	-0.47	-
Return on Plan Assets, excluding amount recognised in net interest expense	-1.24	-
Plan assets at the end of the year, at fair value	49.2	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, 2022	March 31, 2021	
Present value of defined benefit obligation at the end of the year	237.77	188.06
Fair value of plan assets at the end of the year	49.2	32.61
Liability recognised in the balance sheet	188.57	155.45
Current	59.12	8.65
Non Current	129.45	146.8
D. Expenses recognized in the Statement of profit and loss		
Particulars	For the year ended	For the year ended
	March 31, 2022	March 31, 2021
Current service cost	99.14	40.05
Past service cost	-0.11	1.54

Interest expense	10.95	1.4
Investment income	-1.83	-0.67
Total expense recognised in the Statement of profit and loss	108.15	42.32
E. Expense recognised in the Other comprehensive income		
Particulars	For the year ended	For the year ended
	March 31, 2022	March 31, 2021
Loss from change in financial assumptions	10.49	1.04
Loss/(gain) from change in demographic assumptions	-79.79	2.67
Experience losses / (gain)	-37.92	31.2
Return on plan asset excluding amounts included in interest income	1.24	-0.41
Total expenses / (gain) recognized in the other comprehensive income	-105.98	34.5

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 year ended
March 31, 2022	March 31, 2021	
Expense recognised in the Statement of profit and loss	108.15	42.32
Expense recognised in the Other comprehensive income	-105.98	34.5
	2.17	76.82
G. Economic Assumptions		
Particulars	As at	As at
March 31, 2022	March 31, 2021	
Discount rate	4.45% to 7.57%	4.50% to 6.55%
Expected rate of salary increase	7% to 15%	10% to 20%
H. Demographic Assumptions		

Particulars	As at	As at
March 31, 2022	March 31, 2021	
Retirement Age	58 to 60 years	58 to 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)	5% to 59%	10% to 45%
Sensitivity Analysis		
Particulars	As at	As at
	March 31, 2022	March 31, 2021
a) Impact of the change in discount rate		
i) Impact due to increase of 1%	-19.74	-3.87
ii) Impact due to decrease of 1%	21.46	4.47
b) Impact of the change in salary increase		
i) Impact due to increase of 1%	21.44	-4.99
ii) Impact due to decrease of 1%	-18.91	3.39
c) Impact of the change in attrition rate		
i) Impact due to increase of 50%	-23.46	10.45
ii) Impact due to decrease of 50%	35.63	-33.24
d) Impact of change in Mortality Rate		
i) Impact due to increase of 10.00%	-0.37	-2.65
ii) Impact due to decrease of 10.00%	0.45	2.6

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.

The methods and types of assumptions used in preparing the sensitivity analysis did not change compared to the prior period.

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 gratuity plans for the year ending 31 March 2023 : Rs.27.99 million (31 March 2022: Rs. 13.84 million)

The weighted average duration of the defined benefit obligation is 6 to 18 years (31 March 2021: 3 to 16 years)

Maturity profile of defined benefit obligation			
Particulars	As at	As at	
	March 31, 2022	March 31, 2021	
Less than a year	16.87	5.85	
Between 1 to 2 years	16.41	3.03	
Between 2 to 5 years	81.43	43.94	
More than 5 years	249.38	438.78	
Total expected cash flow	364.09	491.6	

[612800] Notes - Borrowing costs

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

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

[612200] Notes - Leases**Disclosure of finance lease and operating lease by lessee [Table]**

..(1)

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	0	0	0	0

Disclosure of finance lease and operating lease by lessee [Table]

..(2)

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

Maturity [Axis]	Later than five years [Member]	
	31/03/2022	31/03/2021
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases [TextBlock]	Textual information (35) [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 (35)

Disclosure of leases [Text Block]

49 The Company as a lessee

This note provides information for leases where the Group is a lessee. The Group leases various premises including leasehold land and plant and machinery. 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, 2022	March 31, 2021		
	Current	382.52	191.36
	Non-current	1,505.61	795.68
	Total	1,888.13	987.04
b.	The amounts recognised in the statement of profit or loss are as follows:		
	Particulars	For the year ended	For the year ended
March 31, 2022	March 31, 2021		
	Interest on lease liabilities	183.04	85.62
	Depreciation of Right-of-use assets	369.77	140.41
	Expense relating to short-term leases	106.26	43.1
	(Gain) / loss on lease termination	-18.69	-19.43
	(Gain) / loss on lease modification	-0.23	-
	Total amount recognised in profit or loss	640.15	249.7
c.	Total cash outflow (including short term and low value assets)	352.4	282.93

[612300] Notes - Transactions involving legal form of lease

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

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

[612900] Notes - Insurance contracts

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

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

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

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

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

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

Miscellaneous other operating revenues [Table]

..(1)

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

Miscellaneous other operating revenues [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	811.01	276.94
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	services of delivery persons, lease of software and hardware etc	services of delivery persons, lease of software and hardware etc
Miscellaneous other operating revenues	811.01	276.94

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (36) [See below]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	52,299.16	22,816.32
Revenue from sale of services	4,178.04	259.43
Other operating revenues	811.01	276.94
Other operating revenues	811.01	276.94
Total revenue from operations other than finance company	57,288.21	23,352.69
Total revenue from operations	57,288.21	23,352.69
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	811.01	276.94
Total other operating revenues	811.01	276.94
Total other operating revenues	811.01	276.94
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	811.01	276.94
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (37) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	212.76	54.78
Interest on current intercorporate deposits	30.69	48.44
Interest on other current investments	3.76	0
Total interest income on current investments	247.21	103.22
Total interest income	247.21	103.22
Dividend income [Abstract]		
Total dividend income	0	0
Rental income on investment property [Abstract]		
Rental income on investment property, current	0	12
Total rental income on investment property	0	12
Other non-operating income [Abstract]		
Interest on income tax refund	5.5	1.75
Miscellaneous other non-operating income	(A) 269.1	(B) 136.96
Total other non-operating income	274.6	138.71
Total other income	521.81	253.93
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (38) [See below]	
Interest expense [Abstract]		
Interest lease financing	183.04	85.62
Other interest charges	(C) 2,399.6	(D) 348.69
Total interest expense	2,582.64	434.31
Total finance costs	2,582.64	434.31
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (39) [See below]	
Salaries and wages	7,811.59	1,863
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	174.55	67.59
Total contribution to provident and other funds	174.55	67.59
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	6,300.45	568.08
Total employee share based payment	6,300.45	568.08
Gratuity	108.15	42.32
Staff welfare expense	141.73	46.96
Other employee related expenses	(E) 53.24	(F) 114.99
Total employee benefit expense	14,589.71	2,702.94

Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]	Textual information (40) [See below]	
Depreciation expense	(G) 996.94	(H) 273.01
Amortisation expense	590.91	56
Total depreciation, depletion and amortisation expense	1,587.85	329.01
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (41) [See below]	
Consumption of stores and spare parts	0	0
Power and fuel	184.04	58.78
Rent	0	0
Repairs to building	0	0
Repairs to machinery	144.14	78.48
Insurance	48.02	8.86
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	309.48	68.84
Total rates and taxes excluding taxes on income	309.48	68.84
Telephone postage	(I) 181.75	(J) 62.69
Printing stationery	74.78	21.97
Information technology expenses	757.23	265.9
Travelling conveyance	170.27	69.14
Legal professional charges	2,382.03	865.94
Safety security expenses	66.08	24.39
Directors sitting fees	12.26	0
Bank charges	41.19	14.41
Advertising promotional expenses	4,943.48	1,347.26
Impairment loss on financial assets [Abstract]		
Impairment loss on financial assets loans and advances	1,931.12	93.22
Total impairment loss on financial assets	1,931.12	93.22
Impairment loss on non financial assets [Abstract]		
Impairment loss on property plant and equipment	6.19	1.32
Total impairment loss on non-financial assets	6.19	1.32
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Total payments to auditor	0	0
CSR expenditure	37.7	2.52
Miscellaneous expenses	(K) 3,735.75	(L) 1,835.08
Total other expenses	15,025.51	4,818.8
Current tax [Abstract]		
Current tax pertaining to current year	342.74	46.68
Total current tax	342.74	46.68

Footnotes

(A) Unwinding of interest on security deposits : 17.06 Gain on termination of lease : 18.69 Miscellaneous income : 53.26 Liabilities no longer required written back : 30.09 Gain on fair valuation of financial assets measured at fair value through profit and loss : 119.19 Amortisation of financial guarantee liability : 9.28 Profit on sale of business undertaking : 21.3 Gain on modification of lease : 0.23

(B) Unwinding of interest on security deposits : 14.66 Gain on termination of lease : 19.43 Miscellaneous income : 75.89 Liabilities no longer required written back : 26.69 Gain on fair valuation of financial assets measured at fair value through profit and loss : 0.29 Amortisation of financial guarantee liability : 0 Profit on sale of business undertaking : 0 Gain on modification of lease : 0

(C) Interest and finance charges on financial liabilities at amortised cost : 1919.35 Interest on delayed payment of direct tax and statutory dues : 1.64 Interest expenses on contingent purchase consideration : 20.73 Other finance charges : 457.88

(D) Interest and finance charges on financial liabilities at amortised cost : 347.13 Interest on delayed payment of direct tax and statutory dues : 1.56 Interest expenses on contingent purchase consideration : 0 Other finance charges : 0

(E) Compensated absences : 53.24

(F) Compensated absences : 114.99

(G) Depreciation of property, plant and equipment (refer note 3) : 627.17 Depreciation of right of use asset (refer note 4) : 369.77

(H) Depreciation of property, plant and equipment (refer note 3) : 132.6 Depreciation of right of use asset (refer note 4) : 140.41

(I) Telephone and Communication Charges : 118.53 Postage and Courier : 63.22

(J) Telephone and Communication Charges : 62.69 Postage and Courier : 0

(K) Expected credit loss provision on financial assets : 347.6 Miscellaneous expenses : 172.25 Manpower charges : 916.23

Subcontracting charges : 7.08 Bad debts written off : 3.61 Outlab Processing : 21.3 Service Charges : 223.1 Commission & Brokerage : 250.41 Concierge Fees : 0 Loss on fair value changes to financial instruments : -0.02 Lease Expenses** : 106.26 Office and administration expenses : 27.53 Consumption of packing materials and consumables* : 526.36 Contractual payment for delivery associates : 1062.98 Sundry balance written off : 71.06

(L) Expected credit loss provision on financial assets : 54.22 Miscellaneous expenses : 102.55 Manpower charges : 360.03

Subcontracting charges : 0 Bad debts written off : 16.26 Outlab Processing : 0 Service Charges : 0 Commission & Brokerage : 97.29 Concierge Fees : 33.35 Loss on fair value changes to financial instruments : 660.94 Lease Expenses** : 43.1 Office and administration expenses : 16.1 Consumption of packing materials and consumables* : 109.1 Contractual payment for delivery associates : 342.14 Sundry balance written off : 0

Textual information (36)

Disclosure of notes on revenue from operations explanatory [Text Block]

36	Revenue from operations		
	Particulars	For the year ended	For the year ended
	March 31, 2022	March 31, 2021	
	Revenue from contracts with customers		
	Sale of goods	52,299.16	22,816.32
	Sale of services*	4,178.04	259.43
	Other operating revenue		
	Other operating revenue#	811.01	276.94
		57,288.21	23,352.69

* Sale of services primarily relates to diagnostic services, licensing of internet portals or mobile applications related to sales and distribution of pharmaceutical and cosmetic goods, teleconsulting, sale of software, subscription of software services, etc.

Other operating revenue pertains to rendering services of delivery persons, lease of software and hardware, warehousing and commission earned on facilitating pathological diagnostic tests between customers and pathological laboratories.

The entire revenue of the Group is restricted to one geographical region i.e. India, where risks do not vary. The majority of contracts with customer are short term in nature. Revenue from sale of services includes revenue from licensing of technology platforms.

Out of the total revenue Rs. 14,081.28 million (31 March 2021: 5,591.35 million) pertains to 4 customers (31 March 2021: 2 customers) contributes more than 10% of total revenue for the year ended 31 March 2022.

(A) Reconciliation of revenue recognised with contract price:

	Particulars	For the year ended	For the year ended
March 31, 2022	March 31, 2021		
	Contract price	58,800.85	24,017.99
	Adjustments for:		
	Refund liabilities	-873.85	-474.52
	Discounts	-638.79	-187.44

Contract liabilities - customer loyalty programme/ deferred revenue	-	-3.34
Revenue from operations	57,288.21	23,352.69

(i) Recognition of revenue over the period of time and at a point in time.

Particulars	For the year ended	For the year ended
March 31, 2022		
March 31, 2021		
Over a period of time	1,184.20	536.37
At a point in time	56,104.01	22,816.32
	57,288.21	23,352.69

(ii) Movement in contract balances

Particulars	For the year ended	For the year ended
March 31, 2022		
March 31, 2021		
Contract Liabilities		
Opening Balance	76.52	5.09
Add: Addition on account of business combination	102.47	-
Less: Revenue recognised in the reporting period that was included in the contract liability balance at the beginning of the period.	-76.81	-4.7
Add: Deferred revenue and advance from customers	88.45	76.13
Closing Balance	190.63	76.52

(iii) The aggregate amount of transaction price allocated to remaining performance obligations is as follows:

	For the year ended	For the year ended
Expected to be recognised revenue during		
March 31, 2022		
March 31, 2021		
Year ended March 2022	-	76.44
Year ended March 2023	189.73	0.07
Year ended March 2024	0.74	0.01

Year ended March 2025	0.16	-
Total	190.63	76.52

Textual information (37)

Disclosure of notes on other income explanatory [Text Block]

37	Other income		
	Particulars	For the year ended	For the year ended
March 31, 2022	March 31, 2021		
	Interest income from financial assets measured at amortised cost		
	On fixed deposits	212.76	54.78
	On loan to others	30.69	48.44
	On others	3.76	-
	Interest on income tax refund	5.5	1.75
	Unwinding of interest on security deposits	17.06	14.66
	Gain on fair valuation of financial assets measured at fair value through profit and loss	119.19	0.29
	Amortisation of financial guarantee liability	9.28	-
	Rental income	-	12
	Gain on termination of lease	18.69	19.43
	Gain on modification of lease	0.23	-
	Miscellaneous income	53.26	75.89
	Profit on sale of business undertaking	21.3	-
	Liabilities no longer required written back	30.09	26.69
		521.81	253.93

Textual information (38)

Disclosure of notes on finance cost explanatory [Text Block]

42	Finance costs		
	Particulars	For the year ended	For the year ended
March 31, 2022	March 31, 2021		
	Interest and finance charges on financial liabilities at amortised cost	1,919.35	347.13
	Interest on delayed payment of direct tax and statutory dues	1.64	1.56
	Interest and finance charges on lease liability	183.04	85.62
	Interest expenses on contingent purchase consideration	20.73	-
	Other finance charges	457.88	-
		2,582.64	434.31

Textual information (39)

Disclosure of notes on employee benefit expense explanatory [Text Block]

41	Employee benefits expense		
	Particulars	For the year ended	For the year ended
March 31, 2022	March 31, 2021		
	Salaries, wages and allowances	7,811.59	1,863.00
	Contribution to provident and other funds	174.55	67.59
	Gratuity expense (refer note 50)	108.15	42.32
	Compensated absences	53.24	114.99
	Employee share based payment expense (Refer note 53)	6,300.45	568.08
	Staff welfare expenses	141.73	46.96
		14,589.71	2,702.94

Textual information (40)

Disclosure of notes on depreciation, depletion and amortisation expense explanatory [Text Block]

43	Depreciation and amortisation expense		
	Particulars	For the year ended	For the year ended
March 31, 2022	March 31, 2021		
	Depreciation of property, plant and equipment (refer note 3)	627.17	132.6
	Depreciation of right of use asset (refer note 4)	369.77	140.41
	Amortization of intangible assets (refer note 6)	590.91	56
		1,587.85	329.01

Textual information (41)

Disclosure of notes on other expenses explanatory [Text Block]

44	Other expenses		
	Particulars	For the year ended	For the year ended
March 31, 2022	March 31, 2021		
	Bank and other Payment Gateway Charges	41.19	14.41
	Office and administration expenses	27.53	16.1
	Bad debts written off	3.61	16.26
	Manpower charges	916.23	360.03
	Commission & Brokerage	250.41	97.29
	Concierge Fees	-	33.35
	Loss on fair value changes to financial instruments	-0.02	660.94
	Provision for doubtful advances and statutory dues	1,931.12	93.22
	Sales promotion and marketing expense	4,943.48	1,347.26
	Expected credit loss provision on financial assets	347.6	54.22
	Contractual payment for delivery associates	1,062.98	342.14
	Subcontracting charges	7.08	-
	Consumption of packing materials and consumables*	526.36	109.1
	Information Technology expenses	757.23	265.9
	Insurance Expenses	48.02	8.86
	Lease Expenses**	106.26	43.1
	Legal and Professional Fees	2,382.03	865.94
	Net loss on disposal of property, plant and equipment	6.19	1.32
	Postage and Courier	63.22	-
	Printing and Stationery	74.78	21.97
	Rates and taxes	309.48	68.84
	Repairs and Maintenance	144.14	78.48
	Security services	66.08	24.39
	Telephone and Communication Charges	118.53	62.69
	Travelling Expenses	120.36	69.14

Water, Electricity and Fuel Expenses	184.04	58.78
Sundry balance written off	71.06	-
Corporate social responsibility	37.7	2.52
Outlab Processing	21.3	-
Transportation charges	49.91	-
Directors commission and sitting fees	12.26	-
Service Charges	223.1	-
Miscellaneous expenses	172.25	102.55
	15,025.51	4,818.80

[613200] Notes - Cash flow statement

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement [TextBlock]	Textual information (42) [See below]		
Cash and cash equivalents cash flow statement	1,568.76	2,300.83	202.47
Other differences to cash and cash equivalents in statement of cash flows	24.79	5.38	
Cash and cash equivalents	1,543.97	2,295.45	
Income taxes paid (refund), classified as operating activities	844.41	116.81	
Total income taxes paid (refund)	844.41	116.81	

Textual information (42)

Disclosure of cash flow statement [Text Block]

Particulars	For the year ended	For the year ended
March 31, 2022	March 31, 2021	
A.Cash flow from operating activities		
Loss before tax	-39,707.70	-6,202.66
Adjustments for :		
Depreciation and amortisation expenses	1,587.85	329.01
Finance costs	2,582.64	434.31
Net loss on sale of property, plant and equipment	6.19	1.32
Bad debts written off	3.61	16.26
(Gain)/loss on fair valuation of financial assets measured at fair value through profit and loss (net)	-91.51	596.49
(Gain)/loss on sale of financial assets measured at fair value through profit and loss (net)	-27.7	64.45
Gain in fair value of contingent consideration	-62.57	-
Impairment of goodwill	12,671.00	-
Gain on termination of lease	-18.69	-19.43
Gain on modification of lease	-0.23	-
Liabilities no longer required written back	-30.09	-26.69
Share based payment expense	6,300.45	568.08
Unwinding of interest on security deposits	-17.06	-14.66
Impairment allowance for doubtful advances and statutory dues	1,931.12	93.22
Expected credit loss provision on financial assets	347.6	54.22
Share of profit of equity accounted investees	-6.61	-
Amortisation of financial guarantee liability	-9.28	-
Sundry balance written off	71.06	-
Profit on sale of business undertaking	-21.3	-
Interest income	-247.21	-162.41
Operating loss before working capital changes	-14,738.43	-4,268.49
Changes in working capital:		

(Increase)/decrease in other current and non-current financial assets	-2,409.99	171.89
(Increase)/decrease in other current and non-current assets	-512.04	-703.21
(Increase)/decrease in trade receivables	-2,256.63	-990.68
(Increase)/decrease in inventories	-1,954.94	-1,124.38
Increase/(decrease) in other current and non-current financial liabilities	-3,530.67	-269.67
Increase/(decrease) in other current and non-current liabilities	283.58	-1,793.79
Increase/(decrease) in trade payables	-183.36	741.45
Increase/(decrease) in provisions	139.09	145.13
Increase/(decrease) in contract liabilities	114.11	71.74
Cash generated from operations	-25,049.28	-8,020.01
Income taxes paid (net)	-844.41	-116.81
Net cash flow used in operating activities (A)	-25,893.69	-8,136.82
B.Cash flow from investing activities		
Purchase of property, plant and equipment and Intangible assets	-1,430.99	-308.83
Proceeds from sale of property, plant and equipment and intangible assets	50.86	11.74
Investment made in equity instruments	-20.9	-1.08
Investment in equity-accounted investees	-2,548.00	-
Investment in compulsorily convertible preference shares	-123.76	-
Investment in mutual funds	-980	-0.39
Sale of mutual funds	803.9	-
Loans to related parties	-551.22	-
(Increase)/decrease in other bank balances	-777.71	-308.06
Interest received	236.11	156.82
Sale of business undertaking	42.5	-
Consideration paid for business acquisitions (net of cash and cash equivalents acquired)	-52,592.85	494.74
Net cash flow used in investing activities (B)	-57,892.06	44.94
C.Cash flow from financing activities		
Proceeds from issue of equity instruments	63,521.76	7,077.17
Payment of share issue costs	-131.57	-21.91

Proceed from issue of instruments entirely in the nature of equity	47.89	-
Proceed from issue of compulsory convertible debentures	3,209.33	-
Repayment of long term credit facility	-	-151.25
Payment of extinguishment of financial instruments	-	-64.45
Proceeds from issue of instruments entirely in nature of equity	-	3,992.51
Employee share options bought-back during the period	-858.76	-222.37
Proceeds/(repayments) from short term borrowings	22,257.78	1,584.05
Repayment of long term borrowings	-4,163.05	-1,772.41
Proceeds from long term borrowings	2,066.18	339.01
Finance costs paid	-2,649.74	-410.9
Transactions with non controlling interest	-	-5
Principal element of lease payments	-246.14	-154.21
Net cash flow from financing activities (C)	83,053.68	10,190.24
Net cash flows during the year (A+B+C)	-732.07	2,098.36
Cash and cash equivalents (opening balance)	2,300.83	202.47
Cash and cash equivalents (closing balance)	1,568.76	2,300.83
Cash and cash equivalents at the end of the year (refer Note 16)		
Comprises :		
Cash on hand	28.75	18.05
Cheque in hand	3.03	83.04
Balance with banks		
In current accounts	1,512.09	694.36
In deposit accounts	0.1	1,500.00
Add: Earmarked funds with banks (refer note 17)	42.41	8.3
Less: Temporary book overdraft	-17.62	-2.92
	1,568.76	2,300.83
Details of non-cash investing and financing activities		

The following are the non cash investing and financing activities:

Fair value changes in investments	8.52	-596.49
Fair value changes in borrowings	82.99	-
Acquisition of Right to use assets	1,058.82	289.28
Employee share based payment issued in business combination	-	268.7
Share issued for business combination	-	24,906.07
Bonus Issue of shares	5,583.67	228.15
Equity component of compound financial instruments	-	828.9
Adjustment on conversion of equity component of compound financial instruments	-750	-
Issued during the year pursuant to Scheme of Amalgamation	-	13,570.54
Conversion of share warrants into Equity	-	108.33
Conversion of Compulsorily Convertible Debentures ("CCDs") into CCPS	-	5,999.99
Conversion of share warrants into Convertible Preference Shares ("CCPS")	-	54.17
Conversion of Optional Convertible Redeemable Debentures ("OCRD") into Equity	3	-
Conversion of Compulsorily Convertible Debentures ("CCD") into Equity	3,210.04	95.87
Conversion of Compulsorily Convertible Preference Shares ("CCPS") into Equity	19,092.40	-
Amount transferred to securities premium on exercise of share options	-923.33	-
CCPS Issued pursuant to acquisition of Medlife International Private Limited	-	10,827.60
Inventory converted into Property, plant and equipment	-	10.89

Also, refer note 25, Net Debt reconciliation for disclosure of non-cash financing activities

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Ind AS - 7 on Statement of Cash Flow as notified under Companies (Accounts) Rules, 2015.

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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]	Textual information (43) [See below]	
Share of profit (loss) of associates accounted for using equity method	6.61	0
Total share of profit (loss) of associates and joint ventures accounted for using equity method	6.61	0
Changes in inventories of stock-in-trade	-2,290.53	-1,143.95
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-2,290.53	-1,143.95
Exceptional items before tax	-12,608.43	0
Total exceptional items	-12,608.43	0
Details of nature of exceptional items	Textual information (44) [See below]	
Domestic sale traded goods	52,299.16	22,816.32
Total domestic turnover goods, gross	52,299.16	22,816.32
Total revenue from sale of products	52,299.16	22,816.32
Domestic revenue services	4,178.04	259.43
Total revenue from sale of services	4,178.04	259.43
Gross value of transaction with related parties	3,370.76	416.89
Bad debts of related parties	0	0

Textual information (43)

Additional information on profit and loss account explanatory [Text Block]

Particulars	Note No.	For the year ended	For the year ended
March 31, 2022	March 31, 2021		
Income			
Revenue from operations	36	57,288.21	23,352.69
Other income	37	521.81	253.93
Total income		57,810.02	23,606.62
Expenses			
Cost of materials consumed	38	854.6	-
Purchase of stock-in-trade	39	52,566.12	22,668.17
Changes in inventories of stock-in-trade	40	-2,290.53	-1,143.95
Employee benefits expense	41	14,589.71	2,702.94
Finance costs	42	2,582.64	434.31
Depreciation and amortisation expense	43	1,587.85	329.01
Other expenses	44	15,025.51	4,818.80
Total expenses		84,915.90	29,809.28
Loss before share of profit of associates, exceptional items and tax		-27,105.88	-6,202.66
Share of profit of associates, net of tax		6.61	-
Loss before exceptional items and tax		-27,099.27	-6,202.66
Exceptional items	45		
- Impairment of goodwill (refer note 5A)		-12,671.00	-
- Gain in fair value of contingent consideration		62.57	-
Loss before tax		-39,707.70	-6,202.66
Tax expense			

Current tax	46	342.74	46.68
Deferred tax charge/(credit)	46	-125.48	164.02
Total tax credit		217.26	210.7
Loss after tax		-39,924.96	-6,413.36
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Remeasurement gains / (losses) on defined benefit plans		105.98	-34.5
Income-tax relating to above items		0.07	-0.41
Total other comprehensive income/ (loss) for the year		106.05	-34.91
Total comprehensive loss for the year		-39,818.91	-6,448.27
Profit / Loss for the periods attributable to:			
- Owners of the group		-40,276.98	-6,361.89
- Non controlling interest		352.02	-51.47
		-39,924.96	-6,413.36
Other comprehensive income / (loss) attributable to:			
- Owners of the group		106.28	-34.27
- Non controlling interest		-0.23	-0.64
		106.05	-34.91
Total comprehensive income / (loss) for the year attributable to:			
- Owners of the group		-40,170.70	-6,396.16
- Non controlling interest		351.79	-52.11
		-39,818.91	-6,448.27
Loss per share (face value of Rs. 10 each) attributable to owners of the group			
Basic	47	-7.28	-2.67
Diluted		-7.28	-2.67

39	Purchase of stock-in-trade		
	Particulars	For the year ended	For the year ended
March 31, 2022	March 31, 2021		
	Purchase of stock-in-trade	52,566.12	22,668.17
		52,566.12	22,668.17

40	Changes in inventories of stock-in-trade		
	Particulars	For the year ended	For the year ended
March 31, 2022	March 31, 2021		
	Opening stock		
	Traded goods	4,045.76	1,159.49
	Right to recover returned goods	440.19	39.76
	Acquired in Business Combination (refer note 52)		
	Right to recover returned goods	35.6	381.35
	Traded goods	1,384.60	1,772.29
		5,906.15	3,352.89
	Closing stock		
	Traded goods	-7,363.05	-4,045.76
	Right to recover returned goods	-833.63	-440.19
	Less: Inventory converted into Property, plant and equipment *	-	-10.89
		-8,196.68	-4,496.84
		-2,290.53	-1,143.95

* Includes Rs Nil (31 March 2021: Rs 0.50 millions) of assets (net of accumulated depreciation) transferred to inventories at their carrying amount when they ceased to be rented.

38	Cost of materials consumed			
	Particulars		For the year ended	For the year ended
March 31, 2022	March 31, 2021			
	Opening stock		-	
	Add: On account of business combination (refer note 52)		216.7	
	Add: Purchase		871	
	Less: Closing stock		-233.1	
			854.6	-

Textual information (44)

Details of nature of exceptional items

45 Exceptional items Particulars For the year ended For the year ended March 31, 2022 March 31, 2021 Impairment of goodwill (refer note 5A) -12,671.00 - Gain in fair value of contingent consideration 62.57 -12,608.43 -

[611200] Notes - Fair value measurement**Disclosure of fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of assets [Axis]	Classes of assets [Member]			Classes of assets [Member]
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	1,414.32	9.14	17.71	1,414.32
Nature of other assets	Refer to child member	Refer to child member		Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	36.29	-8.57		36.29
Purchases, fair value measurement, assets	2,173.87	0		2,173.87
Sales, fair value measurement, assets	804.98	0		804.98
Total increase (decrease) in fair value measurement, assets	1,405.18	-8.57		1,405.18
Assets at end of period	1,414.32	9.14	17.71	1,414.32
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Nature of other assets	Refer to child member	Refer to child member		Refer to child member

Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Classes of assets [Member]		Other assets [Member]	
Classes of assets [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
Levels of fair value hierarchy [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	9.14	17.71	1,414.32	9.14
Nature of other assets	Refer to child member		Refer to child member	Refer to child member
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-8.57		36.29	-8.57
Purchases, fair value measurement, assets	0		2,173.87	0
Sales, fair value measurement, assets	0		804.98	0
Total increase (decrease) in fair value measurement, assets	-8.57		1,405.18	-8.57
Assets at end of period	9.14	17.71	1,414.32	9.14
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Nature of other assets	Refer to child member		Refer to child member	Refer to child member

Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Other assets [Member]	Other assets 1 [Member]		
Classes of assets [Axis]	All levels of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
Levels of fair value hierarchy [Axis]		31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	17.71	1,414.32	9.14	17.71
Nature of other assets		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	
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		36.29	-8.57	
Purchases, fair value measurement, assets		2,173.87	0	
Sales, fair value measurement, assets		804.98	0	
Total increase (decrease) in fair value measurement, assets		1,405.18	-8.57	
Assets at end of period	17.71	1,414.32	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	
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	
Nature of other assets		Refer to child member	Refer to child member	

Disclosure of fair value measurement of assets [Table]

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 1 [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	1,261.53	8.06	7.38	152.79
Nature of other assets	Investment in mutual funds	Investment in mutual funds		Other Non-Current Investment
Description of valuation techniques used in fair value measurement, assets	Textual information (45) [See below]	Textual information (46) [See below]		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	27.79	0.68		8.5
Purchases, fair value measurement, assets	(A) 2,029.58	0		144.29
Sales, fair value measurement, assets	803.9	0		1.08
Total increase (decrease) in fair value measurement, assets	1,253.47	0.68		151.71
Assets at end of period	1,261.53	8.06	7.38	152.79
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	NA		NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	NA		NA
Nature of other assets	Investment in mutual funds	Investment in mutual funds		Other Non-Current Investment

(A) Particulars Current investments Opening 8.06 Reclass from non-current to current 1.08 Acquired through business combination 1,048.50 Additions 980.00 Disposals / Redemptions -803.90 Payments Recognised in PL 27.79 Total 1,261.53

Disclosure of fair value measurement of assets [Table]

..(5)

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 3 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	1.08	10.33
Nature of other assets	Other Non-Current Investment	
Description of valuation techniques used in fair value measurement, assets	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	-9.25	
Purchases, fair value measurement, assets	0	
Sales, fair value measurement, assets	0	
Total increase (decrease) in fair value measurement, assets	-9.25	
Assets at end of period	1.08	10.33
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	
Nature of other assets	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]			
	1		2	
Classes of liabilities [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Valuation techniques used in fair value measurement [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Nature of 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 [Axis]	Classes of assets [Member]		Classes of assets [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]		Other assets 1 [Member]	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
Range [Axis]	Ranges [Member]		Ranges [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of fair value measurement of liabilities [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]			
	1			2
Classes of liabilities [Axis]				
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of 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
Liabilities	141.9	153.86	1,523.28	564.64
Description of valuation techniques used in fair value measurement, liabilities	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	11.96	0		41.84
Losses (gains) recognised in other comprehensive income, fair value measurement, liabilities	0	1,369.42		0
Purchases, fair value measurement, liabilities				796.61
Sales, fair value measurement, liabilities				190.13
Total increase (decrease) in fair value measurement, liabilities	-11.96	-1,369.42		564.64
Liabilities at end of period	141.9	153.86	1,523.28	564.64
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
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
Nature of liabilities	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]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of liabilities [Axis]	2		1	
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	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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
Liabilities	0	0	141.9	153.86
Description of valuation techniques used in fair value measurement, liabilities	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		11.96	0
Losses (gains) recognised in other comprehensive income, fair value measurement, liabilities	0		0	1,369.42
Purchases, fair value measurement, liabilities	0			
Sales, fair value measurement, liabilities	0			
Total increase (decrease) in fair value measurement, liabilities	0		-11.96	-1,369.42
Liabilities at end of period	0	0	141.9	153.86
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
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
Nature of liabilities	Refer to child member		Refer to child member	Refer to child member

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]	1			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	Level 3 of fair value hierarchy [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities		BORROWING	BORROWING	
Liabilities	1,523.28	141.9	153.86	1,523.28
Description of valuation techniques used in fair value measurement, liabilities		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, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities		11.96	0	
Losses (gains) recognised in other comprehensive income, fair value measurement, liabilities		0	1,369.42	
Total increase (decrease) in fair value measurement, liabilities		-11.96	-1,369.42	
Liabilities at end of period	1,523.28	141.9	153.86	1,523.28
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities		NA	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities		NA	NA	
Nature of liabilities		BORROWING	BORROWING	

Disclosure of fair value measurement of liabilities [Table]

..(4)

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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member		Contingent purchase consideration
Liabilities	564.64	0	0	564.64
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member	Refer to child member		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, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	41.84	0		41.84
Losses (gains) recognised in other comprehensive income, fair value measurement, liabilities	0	0		0
Purchases, fair value measurement, liabilities	796.61	0		796.61
Sales, fair value measurement, liabilities	190.13	0		190.13
Total increase (decrease) in fair value measurement, liabilities	564.64	0		564.64
Liabilities at end of period	564.64	0	0	564.64
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
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
Nature of liabilities	Refer to child member	Refer to child member		Contingent purchase consideration

Disclosure of fair value measurement of liabilities [Table]

..(5)

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]	Level 3 of fair value hierarchy [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]		
Disclosure of fair value measurement of liabilities [Line items]		
Nature of liabilities	Contingent purchase consideration	
Liabilities	0	0
Description of valuation techniques used in fair value measurement, liabilities	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, liabilities [Abstract]		
Changes in fair value measurement, liabilities [Abstract]		
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	0	
Losses (gains) recognised in other comprehensive income, fair value measurement, liabilities	0	
Purchases, fair value measurement, liabilities	0	
Sales, fair value measurement, liabilities	0	
Total increase (decrease) in fair value measurement, liabilities	0	
Liabilities at end of period	0	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	NA	
Nature of liabilities	Contingent purchase consideration	

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	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 (45)**Description of valuation techniques used in fair value measurement, assets**

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.

Textual information (46)**Description of valuation techniques used in fair value measurement, assets**

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.

[613300] Notes - Operating segments

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations**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
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Instinct Innovations Private Limited	Instinct Innovations Private Limited		Venkatesh Medico Private Limited
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Increase (decrease) through transfers and other changes	0	47.01		0
Total increase (decrease) in goodwill	0	47.01		0
Goodwill at end of period	47.01	47.01	0	35

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

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

Business combinations [Axis]	2		3	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Venkatesh Medico Private Limited		Ascent Health and Wellness Solutions Private Limited	Ascent Health and Wellness Solutions Private Limited
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Increase (decrease) through transfers and other changes	35		0	14,734
Total increase (decrease) in goodwill	35		0	14,734
Goodwill at end of period	35	0	14,734	14,734

Disclosure of reconciliation of changes in goodwill [Table]

..(3)

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

Business combinations [Axis]	4		5	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Medlife International Private Limited	Medlife International Private Limited	Earlier Acquisition	Earlier Acquisition
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Increase (decrease) through transfers and other changes	0	17,098.8		
Total increase (decrease) in goodwill	0	17,098.8	0	0
Goodwill at end of period	17,098.8	17,098.8	6.75	6.75

Disclosure of reconciliation of changes in goodwill [Table]

..(4)

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

Business combinations [Axis]	5	6		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree		Thyrocare Technologies Limited	Thyrocare Technologies Limited	
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Increase (decrease) through transfers and other changes		42,898.02	0	
Total increase (decrease) in goodwill		42,898.02	0	
Goodwill at end of period	6.75	42,898.02	0	0

Disclosure of reconciliation of changes in goodwill [Table]

..(5)

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

Business combinations [Axis]	7		8	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Akna Medical Private Limited	Akna Medical Private Limited	O T H E R ACQUISITION	O T H E R ACQUISITION
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Increase (decrease) through transfers and other changes	8,635.54	0	171.33	0
Total increase (decrease) in goodwill	8,635.54	0	171.33	0
Goodwill at end of period	8,635.54	0	171.33	0

Disclosure of reconciliation of changes in goodwill [Table]

..(6)

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

Business combinations [Axis]	8	9	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated impairment [Member]	
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of reconciliation of changes in goodwill [Abstract]			
Disclosure of reconciliation of changes in goodwill [Line items]			
Name of acquiree		C G U IMPAIRMENT	CGU IMPAIRMENT
Reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Impairment loss recognised in profit or loss, goodwill		12,671	0
Total increase (decrease) in goodwill		-12,671	0
Goodwill at end of period	0	-12,671	0

Disclosure of acquired receivables [Table]

..(1)

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

Business combinations [Axis]	6			
Classes of acquired receivables [Axis]	Loans acquired in business combination [Member]		Other acquired receivables [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of acquired receivables [Abstract]				
Disclosure of acquired receivables [Line items]				
Name of acquiree	Thyrocare Technologies Limited	Thyrocare Technologies Limited	Refer to child member	Refer to child member
Fair value of acquired receivables	0.4	0	945.5	0

Disclosure of acquired receivables [Table]

..(2)

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

Business combinations [Axis]	6		7	
Classes of acquired receivables [Axis]	Other acquired receivables 1 [Member]		Loans acquired in business combination [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of acquired receivables [Abstract]				
Disclosure of acquired receivables [Line items]				
Name of acquiree	Thyrocare Technologies Limited	Thyrocare Technologies Limited	Akna Medical Private Limited	Akna Medical Private Limited
Fair value of acquired receivables	(A) 945.5	0	1.87	0

Footnotes

(A) Trade Receiveable

Disclosure of acquired receivables [Table]

..(3)

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

Business combinations [Axis]	7			
Classes of acquired receivables [Axis]	Other acquired receivables [Member]		Other acquired receivables 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of acquired receivables [Abstract]				
Disclosure of acquired receivables [Line items]				
Name of acquiree	Refer to child member	Refer to child member	Akna Medical Private Limited	Akna Medical Private Limited
Fair value of acquired receivables	2,174.74	0	2,174.74	0

Disclosure of contingent liabilities in business combination [Table]

..(1)

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

Business combinations [Axis]	6			
	Other contingent liabilities [Member]		Other contingent liabilities, others [Member]	
Classes of contingent liabilities [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of contingent liabilities in business combination [Abstract]				
Disclosure of contingent liabilities in business combination [Line items]				
Description of nature of obligation, contingent liabilities in business combination	Refer to child member	Refer to child member	Claims not acknowledged as debt	Claims not acknowledged as debt
Estimated financial effect, contingent liabilities in business combination	518.5	0	518.5	0

Disclosure of detailed information about business combination [Table]

..(1)

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

Business combinations [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about business combination [Abstract]				
Disclosure of detailed information about business combination [Line items]				
Name of acquiree	Instinct Innovations Private Limited	Instinct Innovations Private Limited	Venkatesh Medico Private Limited	Venkatesh Medico Private Limited
Date of acquisition	08/05/2020	08/05/2020	27/08/2020	27/08/2020
Percentage of voting equity interests acquired	100.00%	100.00%	51.00%	51.00%
Acquisition-date fair value of total consideration transferred [Abstract]				
Total consideration transferred, acquisition-date fair value	0	0	0	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]				
Net identifiable assets acquired (liabilities assumed)	0	0	0	0
Name of acquiree	Instinct Innovations Private Limited	Instinct Innovations Private Limited	Venkatesh Medico Private Limited	Venkatesh Medico 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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about business combination [Abstract]				
Disclosure of detailed information about business combination [Line items]				
Name of acquiree	Ascent Health and Wellness Solutions Private Limited	Ascent Health and Wellness Solutions Private Limited	Medlife International Private Limited	Medlife International Private Limited
Date of acquisition	27/08/2020	27/08/2020	22/01/2021	22/01/2021
Percentage of voting equity interests acquired	100.00%	100.00%	100.00%	100.00%
Acquisition-date fair value of total consideration transferred [Abstract]				
Total consideration transferred, acquisition-date fair value	0	0	0	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]				
Net identifiable assets acquired (liabilities assumed)	0	0	0	0
Name of acquiree	Ascent Health and Wellness Solutions Private Limited	Ascent Health and Wellness Solutions Private Limited	Medlife International Private Limited	Medlife International Private Limited

Disclosure of detailed information about business combination [Table]

..(3)

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

Business combinations [Axis]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about business combination [Abstract]				
Disclosure of detailed information about business combination [Line items]				
Name of acquiree	Earlier Acquisition	Earlier Acquisition	Thyrocare Technologies Limited	Thyrocare Technologies Limited
Date of acquisition	01/04/2020	01/04/2020	02/09/2021	02/09/2021
Percentage of voting equity interests acquired	100.00%	100.00%	71.22%	0.00%
Acquisition-date fair value of total consideration transferred [Abstract]				
Total consideration transferred, acquisition-date fair value	0	0	0	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]				
Net identifiable assets acquired (liabilities assumed)	0	0	0	0
Name of acquiree	Earlier Acquisition	Earlier Acquisition	Thyrocare Technologies Limited	Thyrocare Technologies Limited

Disclosure of detailed information about business combination [Table]

..(4)

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

Business combinations [Axis]	7		8	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about business combination [Abstract]				
Disclosure of detailed information about business combination [Line items]				
Name of acquiree	Akna Medical Private Limited	Akna Medical Private Limited	Other Acquisition	Other Acquisition
Date of acquisition	17/09/2021	17/09/2021	31/03/2022	31/03/2022
Percentage of voting equity interests acquired	67.30%	0.00%	100.00%	100.00%
Acquisition-date fair value of total consideration transferred [Abstract]				
Total consideration transferred, acquisition-date fair value	0	0	0	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]				
Net identifiable assets acquired (liabilities assumed)	0	0	0	0
Name of acquiree	Akna Medical Private Limited	Akna Medical Private Limited	Other Acquisition	Other Acquisition

Disclosure of detailed information about business combination [Table]

..(5)

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

Business combinations [Axis]	9	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about business combination [Abstract]		
Disclosure of detailed information about business combination [Line items]		
Name of acquiree	CGU Impairment	CGU Impairment
Date of acquisition	31/03/2022	31/03/2022
Percentage of voting equity interests acquired	100.00%	0.00%
Acquisition-date fair value of total consideration transferred [Abstract]		
Total consideration transferred, acquisition-date fair value	0	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]		
Net identifiable assets acquired (liabilities assumed)	0	0
Name of acquiree	CGU Impairment	CGU Impairment

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of business combinations [TextBlock]	Textual information (47) [See below]	
Whether there is any business combination	Yes	Yes
Disclosure of detailed information about business combinations [TextBlock]		
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	Yes	Yes
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	Yes	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	Yes	No

Textual information (47)

Disclosure of business combinations [Text Block]

52 Summary of business combination

(i) a) Acquisition of Thyrocare Technologies Limited ("Thyrocare")

Docon Technologies Private Limited (the "Acquirer"), a wholly owned subsidiary of API entered into a share purchase agreement (the "SPA") with the selling shareholders of Thyrocare Technologies Limited ("Thyrocare", "Acquiree").

Pursuant to the SPA, during the current financial year API acquired:

(a) 3,49,72,999 equity shares aggregating to 66.14% shareholding in the Acquiree from the selling shareholders, against an aggregate consideration of Rs 45,464.90 million; and

(b) 2,683,093 shares for a purchase consideration of Rs 3,488.02 million representing 5.08% under open offer, for a total consideration of Rs 48,952.92 million.

Thyrocare operates in the healthcare industry and is involved in providing quality diagnostic services at affordable costs to patients, laboratories and hospitals in India. The business combination has been effected to bring synergies and achieve economies of scale.

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	45,464.90
Shares acquired through open offer	3,488.02
Total fair value of the consideration transferred for purpose of computing goodwill	48,952.92

The transaction was consummated on 2 September 2021, which is the date when API acquired control of Thyrocare.

The purchase consideration for acquisition of Thyrocare was discharged entirely in cash.

Details of Purchase Consideration and Net Asset acquired during the Business Combinations on the date of acquisition are as follows:-

Particulars	Amount
(Rs in million)	
Fair value of assets acquired:	
Non-current assets	
Property, plant and equipment	2,150.66
Capital work-in-progress	18.6
Intangible assets acquired*	5,840.99
Right-of-use assets	412.66
Equity accounted investees	207.5
Non-current financial assets	60.3
Deferred tax assets	73.3
Other tax assets (Advance tax)	104.6
Other non-current assets	57.2
Current assets	
Inventories	224.4
Financial assets:	
Investments	1,048.50
Trade receivables	945.5
Cash and cash equivalents	152
Other bank balances	3.7
Loans	0.4
Other financial assets	5.4
Other current assets	35.7
Indemnification Asset	128.5
Assets held for sale	101
Total assets acquired (a)	11,570.91

Liabilities assumed:	
Non Current Lease liabilities	177.4
Provisions	244.4
Deferred tax liabilities	1,692.67
Current Lease liabilities	55.2
Trade payables	201
Other financial liabilities	215
Current tax liabilities (net) - Provision for tax	252.2
Provisions	20.4
Other current liabilities	99.6
Total liabilities assumed (b)	2,957.87
Net identifiable assets acquired (a-b)	8,613.04

*The Group has identified Intangible assets of brand name, technology platform and customer contracts. The Group has estimated the useful life in the range of 3-20 years.

Computation of goodwill on acquisition

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
(Rs in million)	
Total fair value of the consideration transferred for purpose of computing goodwill	48,952.92
Add: Fair value of vested employee share based payments considered as non-controlling interest	79.13
Add: Non-controlling Interest in Thyrocare *	2,479.01
Less: Net identifiable assets acquired	-8,613.04
Goodwill on acquisition	42,898.02

* Non-controlling interest was valued at fair value on the date of acquisition.

The fair value of acquired trade receivable is Rs. 945.60 . The gross contractual

amount for trade receivable due is Rs. 1,005.60 million with a loss allowance of Rs. 60.10 million.

The acquired business contributed revenues and profits to the Group for the year 31 March 2022 as follows:

Thyrocare :
Revenue of Rs.
3,014.10 million
and total
comprehensive
income of Rs.
607.90 million.

If the
acquisitions had
occurred on 1
April 2021,
consolidated
revenue and
profit for the
year ended 31
March 2022
would have
increased by Rs.
2,874.50 million
and Rs.
1,154.70 million
respectively.
These amounts
have been
calculated using
the subsidiary's
results.

Acquisition related cost of Rs. 336.28 million that were not directly attributable to the issue of shares are included in the other expenses in the statement of profit and loss and in operating cashflows in the statement of cashflows.

(ii) Acquisition of Akna Medical Private Limited (Akna or Acquiree)

Pursuant to shareholder purchase agreements between API ("Acquirer"), Akna and its Investors, API agreed to acquire 2.27% of the equity share capital on fully diluted basis (76,075 equity shares) from Angel Investors for Rs. 240.09 million in cash and 35.92% of the equity share capital on fully diluted basis (1,204,133 equity shares) from Promoters and other sellers for Rs. 3,687.00 million in cash. API further subscribed to 975,935 shares (representing 29.11% equity interest) for a consideration of Rs. 3,080 million.

Akna along with its subsidiaries and associates (collectively the group) are engaged in the business of wholesale trading of Medical supplies including pharmaceutical, surgicals, healthcare consumables, vaccines and other allied health care products.

The purchase consideration for acquisition of Akna was discharged in cash.

In addition to the above and alongwith the shareholder purchase agreements mentioned above, API entered into separate agreements with non-controlling shareholders, respectively, whereby API holds a call option to purchase shares held by these shareholders (representing 32.70% equity interest) if specified EBITDA thresholds are not met by end of the specified period in the respective agreements. These shareholders, in turn, hold a put option to put the shares to API at any time by end of the specified period defined in these agreements.

These options are priced at a fixed price. Accordingly, on the date of acquisition the Group has recognised a liability amounting to Rs. 4,643.85 million in the consolidated financial statements with respect to this obligation.

The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

The liability has been measured at present value of the amount required to settle the obligation and the subsequent changes in the liability of Rs. 257.46 million (31 March 2021: Nil) has been recognised directly in equity for the year ended 31 March 2022.

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	7,007.08
Put liability	4,643.85
Total fair value of the consideration transferred for purpose of computing goodwill	11,650.93

The transaction was consummated on 17 September 2021, which is the date when the Group acquired control of Akna Medical Private Limited.

Details of Purchase Consideration and Net Liabilities assumed during the Business Combinations on the date of acquisition are as follows:-

Particulars	Amount
(Rs in million)	
Fair value of assets acquired:	
Property, plant and equipment	86.77
Right-of-use assets	36.05
Intangible Assets*	511.34
Intangibles asset under development	17.73
Equity accounted investees	188.4
Other financial assets	70.66
Other non-current assets	6
Non current tax assets (net)	5.91
Deferred tax assets	31.02
Inventories	1,294.40
Financial assets:	
Loans	1.87

Trade receivables	2,174.74
Cash and cash equivalents	90.24
Other bank balances	313.48
Other financial assets	111.27
Other current assets	512.45
Total assets acquired (a)	5,452.35
Liabilities assumed:	
Financial liabilities:	
Borrowings	760.24
Lease liabilities	20.04
Other financial liabilities	435.71
Provisions	11.19
Deferred tax liabilities	155.65
Financial liabilities	
Borrowings	2,739.86
Lease liabilities	15.82
Trade payables	945.73
Other financial liabilities	340.07
Other current liabilities	59.99
Provisions	0.05
Current tax liabilities (net) - Provision for tax	32.6
Total liabilities assumed (b)	5,516.95
Net identifiable assets acquired (a-b)	-64.61

*The Group has fair valued intangible assets comprising of brand name, technology platform and customer contracts. The Group has estimated the useful life in the range of 3.5 - 20 years.

Computation of goodwill on acquisition

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
(Rs in million)	
Total fair value of the consideration transferred for purpose of computing goodwill	7,007.08
Add: Put liability	4,643.85
Add: Net identifiable liabilities assumed	64.61
Less: Cash infusion in the company through subscription of equity shares in Akna	-3,080.00
 Goodwill on acquisition	 8,635.54

The fair value of acquired trade receivable is Rs. 2,174.74 million. The gross contractual amount for trade receivable due is Rs. 2,219.03 million with a loss allowance of Rs. 44.29 million.

The acquired business contributed revenues and profits to the Group for the period 31 March 2022 as follows:

Akna : Revenue of Rs. 5,346.78 million and total comprehensive loss of Rs. 1,400.62 million.

If the acquisitions had occurred on 1 April 2021, consolidated revenue and loss for the period ended 31 March 2022 would have increased by Rs. 3,201.75 million and Rs. 307.14 million respectively. These amounts have been calculated using the subsidiary's results.

Acquisition related cost of Rs. 18.26 million that were not directly attributable to the issue of shares are included in the other expenses in the statement of profit and loss and in operating cashflows in the statement of cashflows.

Acquisition made in the financial year ended March 31, 2021

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 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. Similarly, shareholder of Aahaan Commercials Private Limited ("ACPL") were issued 20,267 shares of the Company of the face value of Rs. 10 each fully paid up of the Company for every 800 equity shares of face value of Rs. 10 each fully paid up of ACPL and shareholder of Lokprakash Vidhya Private Limited ("LVPL") were issued 2,04,295 shares of the Company of the face value of Rs. 10 each fully

(iii)

paid up of the Company for every 8,514 equity shares of face value of Rs. 100 each fully paid up of LVPL.

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 1,537.96 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:

Particulars	Amount	Amount pertaining to
(Rs in million)	(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 fair value of acquired trade receivables is Rs. 1,955.58 million. The gross contractual amount for trade receivables due is Rs. 2,011.54 million with a loss allowance of Rs. 55.96 million.

The acquired business contributed revenues and profits to the Group for the period 31 March 2021 as follows:

Ascent Group:
Revenue of Rs.
14,730.53
million and loss
of Rs. 81.80
million.

If the
acquisitions had
occurred on 1
April 2020,
consolidated
revenue and
loss for the year
ended 31 March
2021 would
have been
increased by Rs.
7,135.66 million
and Rs. 419.59
million
respectively.

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. The Group has acquired vendor relationships, customer relationships and trademarks as part of above business combinations, which do not meet the criteria for recognition as an intangible assets under Ind AS 38 and therefore, has not been separately recognised.

Particulars	Amount
(Rs in million)	
Total fair value of the consideration transferred for purpose of computing goodwill	15,792.70
Add: Non-controlling interest in certain subsidiaries of Ascent Group *	376.12
Less: Net identifiable assets acquired	1,434.82
Goodwill on acquisition	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.

(iv) Acquisition of Medlife International Private Limited including subsidiaries ("Medlife Group"):-

Pursuant to Securities Purchase Agreement (SPA) dated 16 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 24,40,057 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 the remaining voting rights. Fair value of equity shares of API was computed by an independent valuer based on discounted cashflow method.

Medlife Group is primarily engaged in business of creating the next generation healthcare platform that would bring all stake holders on a single platform and will be one common point that links all aspects of a person's health care needs. The Group is engaged in trading of pharma products across India and also provides lab and E-consultation services.

The business combination has been effected to bring synergies and achieve economies of scale.

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	10,827.60

Holdings Pvt Ltd	
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 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 for such CCD acquisition, the Company has issued 133,904 number of 15.50% CCDs having a face value of Rs 5,601 with a fair value of Rs. 924.32 million as at acquisition date

The above consideration is allocated to the assets acquired and liabilities assumed of Medlife group at the date of acquisition as tabulated below.

Particulars	Amount
(Rs in million)	
Fair value of assets acquired:	
Property, plant and equipment	90.33
Right-of-use asset	392.63
Intangible assets	656.86
Loans - Non current	20.33
Other financial assets - Non-current	1
Current tax assets (net)	45.78
Other assets	902.01
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
Fair value of 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 liabilities assumed (a-b)	-4,252.94

The Group has identified intangible assets of Brand Name, Technology platform and Non compete fee. The Group has estimated useful life to be 3 years for the intangibles assets acquired in business combinations. Refer note 6 for details.

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. Goodwill on acquisitions comprise the value of expected synergies arising from acquisitions, customer relationships, supplier relationships and trademarks which does not meet the criteria for recognition as an intangible assets and subsumed to goodwill.

Particulars	Amount
(Rs in million)	
Total fair value of the consideration transferred for the purpose of computing goodwill	11,751.92
Add: Net identifiable liabilities assumed	4,252.94
Add: 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 fair value of acquired trade receivables is Rs. 234.23 million. The gross contractual amount for trade receivables due is Rs. 262.28 million with a loss allowance of Rs. 28.05 million.

The acquired business contributed revenues and losses 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 revenue and loss for the year ended 31 March 2021 would have been increased by Rs. 3,106.98 million and Rs. 6,668.04 million, respectively.

Acquisition related costs of Rs. 28.92 million that were not directly attributable to the issue of shares are included in the other expenses in the statement of profit and loss and in operating cash flows in the statement of cash flows.

(v) Other acquisitions

The Group acquired controlling stake in Instinct Innovation Private Limited ('IIPL') on 08 May 2020 for total purchase consideration of Rs. 46.32 million. As at 31 March 2020, the Group was previously holding 17.50% voting rights in the Acquiree, and the remaining stake has been acquired on 08 May 2020. The acquiree is in the business of providing software solutions to the entities engaged in the retail business of pharmaceutical goods. The acquisition was made with an intention to provide services to customers which complements with the Group's business.

During the financial year ended March 31, 2021, pursuant to Asset Transfer Agreement dated February 24, 2021 the Group 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 consideration of Rs. 10 million and that from M/S Tirupati Enterprise and its HUF ('Tirupati Enterprise') in the territory of Kolkata at an agreed consideration of Rs. 25 million. This business combination has been effected to bring synergies and to achieve economies of scale.

During the period ended March 31, 2022, the Group has acquired pharmaceuticals trading and distribution businesses in the territory of Pondicherry and Lucknow from M/s Varma Medicals on April 26, 2021 and M/s Sachdeva Medicals on June 1, 2021, respectively on a going concern basis at an agreed consideration of Rs. 32.50 millions and Rs. 35.00 millions, respectively. This business combination has been effected to bring synergies and to achieve economies of scale.

During the period ended March 31, 2022, one of the subsidiary of the group has completed acquisition of pharmaceuticals trading and distribution business in the territory of Goa and Coimbatore from M/s E C Agencies and M/s Sri Alagu Pharma on a going concern basis at an agreed aggregated consideration of Rs. 19.99 millions and Rs. 52.20 millions respectively.

On 1 January 2022, one of the subsidiary, namely, Shreeji Distributors Pvt. Ltd. entered into Business Transfer Agreement (BTA) for acquisition of pharma business from Akshaya Medical and Surgical

Agencies. Pursuant to the BTA, the aforesaid business has been transferred to the Group as a going concern on slump sale basis for a purchase consideration of

Rs 281.60

million payable
as

follows:

- Rs 166.60 million upfront payment on closing date i.e. date on which the transaction is consummated;

- Rs 40.00 million, subject to achievement of targets setforth in the BTA, within 90 days from closing date;

- Rs 20.00 million, subject to achievement of targets setforth in the BTA, within 180 days from closing date;

- Rs 25.00 million, subject to achievement of targets setforth in the BTA, post audit of Financial Statements for the year ended 31 March 2022;

- Rs 30.00 million, subject to achievement of targets setforth in the BTA, post audit of Financial Statements for the year ended 31 March 2023

The fair value of the contingent consideration of Rs 108.40 million was estimated by calculating the present value of the future expected cash flows using scenario based modelling. The estimates are

based on a

discount rate of 10%.

The Group has acquired vendor relationships, customer relationships and trademarks as part of above business combinations, which do not meet the criteria for recognition as an intangible assets under Ind AS 38 and therefore, has not been separately recognised.

Details of Purchase Consideration and Net Asset acquired during the Business Combinations on the date of acquisition are as follows:-

	Particulars	Year ended	Year ended
31-Mar-22	31-Mar-21		
	Amount	Amount	
(Rs. in million)	(Rs. in million)		
	Purchase consideration		
	Cash payments	272.29	58.03
	Consideration payable for business purchase	142.4	14.94
	Acquisition date fair value of previously held equity interest	-	10.33
	Less: Fair Value of net identifiable assets Acquired		
	Property, plant and equipment	7.75	0.46
	Intangible assets	153.1	-
	Loans	-	0.11
	Deferred tax assets	-	0.01
	Inventories	82.5	-
	Trade receivables	-	0.3
	Cash and cash equivalents	-	2.67
	Other current assets	-	0.4
	Add: Book Value of Net Liabilities Assumed		
	Trade payable	-	0.89
	Other current liabilities	-	0.22
	Provisions	-	1.54
	Goodwill	171.34	82

Goodwill on acquisitions comprise the value of expected synergies arising from

acquisitions, customer relationships, supplier relationships and trademarks which does not meet the criteria for recognition as an intangible assets and subsumed to goodwill.

The above acquisitions were made with the intention of growth of business as the business of acquirer and acquiree are similar in nature.

The Group has paid an additional consideration to the employees of the acquired entity amounting to Rs 0.70 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 and recognised as an expense in the period ended 31 March 2021.

There is no material contribution by the above acquired businesses to the revenue and losses of the Group. Similarly, disclosure pertaining to the amounts of revenue and profit or loss of the above acquirees since the acquisition date and acquisition related cost has not been disclosed as the amounts are immaterial.

[611500] Notes - Interests in other entities**Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Ascent Wellness and Pharma Solutions Private Limited	Ascent Wellness and Pharma 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	Yes	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	F32871535	T66559675	F32647836	T68191444
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	1,001.33	0.1	0.1	0.1
Reserves and surplus of subsidiary	2,979.64	3,032.61	2,330.31	-103.58
Total assets of subsidiary	12,919	9,048.54	3,184.02	308.48
Total liabilities of subsidiary	8,938.03	6,015.83	853.61	411.96
Investment of subsidiary	4,361.87	4,335.54	1,724.81	44.45
Turnover of subsidiary	4,504.18	1,177.24	115	9.6
Profit before tax of subsidiary	-425.01	428.59	-7,223.96	-59.45
Provision for tax of subsidiary	0	-0.92	0	-0.06
Profit after tax of subsidiary	-425.01	429.51	-7,223.96	-59.39

Proposed dividend of subsidiary	0	0	0	0
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
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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	AHWSPL India Private Limited	AHWSPL India Private Limited	Threpsi Solutions Private Limited	Threpsi Solutions 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	AAHCT1527F
CIN of subsidiary company	U74990MH2019PTC325721	U74990MH2019PTC325721	U74999MH2019PTC320524	U74999MH2019PTC320524
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	Yes
SRN of filing of balance sheet by subsidiary	F32822595	T71379960	F32501181	T68347905
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	0.1	0.1	12.11	12.11
Reserves and surplus of subsidiary	2,985	2,619.01	-10,726.28	-2,255.21
Total assets of subsidiary	3,017.87	2,656.6	7,576.45	4,803.5
Total liabilities of subsidiary	32.77	37.49	18,290.62	7,046.6
Investment of subsidiary	3,005.16	2,643.4	52.07	40
Turnover of subsidiary	36	3	19,436.95	6,446.32
Profit before tax of subsidiary	-30.51	7.5	-13,654.17	-2,495.84
Provision for tax of subsidiary	8.24	-8.22	0	0
Profit after tax of subsidiary	-38.75	15.72	-13,652.17	-2,495.84
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	AHWSPL India Private Limited	AHWSPL India Private Limited	Threpsi Solutions Private Limited	Threpsi Solutions 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	AAHCT1527F
CIN of subsidiary company	U74990MH2019PTC325721	U74990MH2019PTC325721	U74999MH2019PTC320524	U74999MH2019PTC320524
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]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ARZT and Health Private Limited	ARZT and Health Private Limited	Docon Technologies Private Limited	Docon Technologies Private Limited
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	KARNATAKA	KARNATAKA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAQCA4223J	AAQCA4223J	AAFCD7637L	AAFCD7637L
CIN of subsidiary company	U51100MH2018PTC303960	U51100MH2018PTC303960	U72900KA2016PTC126436	U72900KA2016PTC126436
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	Yes
SRN of filing of balance sheet by subsidiary	F32733495	T68060961	F32558249	T69241057
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	0.05	0.05	142.53	0.1
Reserves and surplus of subsidiary	-202.93	-58.4	32,189.28	-765.86
Total assets of subsidiary	248.37	219	32,605.15	93.86
Total liabilities of subsidiary	451.25	277.35	273.34	859.62
Investment of subsidiary	0	0	32,450.47	0
Turnover of subsidiary	1,030.06	407.89	190.88	22.53
Profit before tax of subsidiary	-174.16	-53.13	-17,400.98	-295
Provision for tax of subsidiary	0	0	0	2.06
Profit after tax of subsidiary	-174.16	-53.25	-17,400.98	-297.06
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	ARZT and Health Private Limited	ARZT and Health Private Limited	Docon Technologies Private Limited	Docon Technologies Private Limited
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	KARNATAKA	KARNATAKA

Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAQCA4223J	AAQCA4223J	AAFCD7637L	AAFCD7637L
CIN of subsidiary company	U51100MH2018PTC303960	U51100MH2018PTC303960	U72900KA2016PTC126436	U72900KA2016PTC126436
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]	7		8	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Instinct Innovations Private Limited	Instinct Innovations Private Limited	Ayro Retail Solutions Private Limited	Ayro Retail Solutions 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	AADCI9726P	AADCI9726P	AAGCC8460R	AAGCC8460R
CIN of subsidiary company	U72300MH2015PTC270042	U72300MH2015PTC270042	U74999PN2017PTC190721	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	Yes	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	F32767212	T69244606	F32821993	T68704337
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	0.49	0.49	0.1	0.1
Reserves and surplus of subsidiary	-199.66	-57.98	-1,008.57	-575.66
Total assets of subsidiary	100.35	17.47	334.44	63.74
Total liabilities of subsidiary	299.52	74.96	1,342.91	639.3
Investment of subsidiary	0	0	4.6	0
Turnover of subsidiary	19.33	1.13	34.91	0.09
Profit before tax of subsidiary	-164.44	-47.31	-574.02	-233.45
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-164.44	-47.31	-574.02	-233.45
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Instinct Innovations Private Limited	Instinct Innovations Private Limited	Ayro Retail Solutions Private Limited	Ayro Retail Solutions 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	AADCI9726P	AADCI9726P	AAGCC8460R	AAGCC8460R
CIN of subsidiary company	U72300MH2015PTC270042	U72300MH2015PTC270042	U74999PN2017PTC190721	U74999PN2017PTC190721
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]	9		10	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Medlife Wellness Retail Private Limited	Medlife Wellness Retail Private Limited	Metarain Distributors Private Limited	Metarain Distributors Private Limited
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	KARNATAKA	KARNATAKA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAMCM3318A	AAMCM3318A	AAJCM3587A	AAJCM3587A
CIN of subsidiary company	U24290KA2019PTC119959	U24290KA2019PTC119959	U74900KA2014PTC076073	U74900KA2014PTC076073
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	Yes
SRN of filing of balance sheet by subsidiary	F32734048	T45369030	F35248731	T40845364
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	0.24	0.24	12.13	12.13
Reserves and surplus of subsidiary	-4,037.74	-3,223.62	-658.54	-545.46
Total assets of subsidiary	820.47	2,508.55	14.77	421.7
Total liabilities of subsidiary	4,857.97	5,731.93	661.18	955.03
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	125.96	3,175.71	72.46	201.36
Profit before tax of subsidiary	-977.86	-2,769.99	-128.45	-1,317.27
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-977.86	-2,769.99	-128.45	-1,317.27
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Medlife Wellness Retail Private Limited	Medlife Wellness Retail Private Limited	Metarain Distributors Private Limited	Metarain Distributors Private Limited
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	KARNATAKA	KARNATAKA

Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAMCM3318A	AAMCM3318A	AAJCM3587A	AAJCM3587A
CIN of subsidiary company	U24290KA2019PTC119959	U24290KA2019PTC119959	U74900KA2014PTC076073	U74900KA2014PTC076073
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]	11		12	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Aarush Tirupati Enterprise Private Limited	Aarush Tirupati Enterprise Private Limited	Aryan Wellness Private Limited	Aryan Wellness Private Limited
Principal place of business of subsidiary	WEST BENGAL	WEST BENGAL	HARYANA	HARYANA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AATCA1945L	AATCA1945L	AAQCA2231G	AAQCA2231G
CIN of subsidiary company	U51909WB2020PTC235986	U51909WB2020PTC235986	U51909HR2017PTC071447	U51909HR2017PTC071447
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	Yes
SRN of filing of balance sheet by subsidiary	F32097370	T71380307	F32874141	T69845246
Whether financial year of subsidiary different from financial year of holding company	No	Yes	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	20/01/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	80.00%	80.00%
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	0.1	0.1	0.1
Reserves and surplus of subsidiary	-35.92	-10.79	-463.85	-478.27
Total assets of subsidiary	128.54	69.39	1,426.76	1,248.78
Total liabilities of subsidiary	164.36	80.08	1,890.51	1,726.95
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	1,436.55	387.09	3,592.68	2,440.45
Profit before tax of subsidiary	-26.45	-10.79	-2.55	-431.32
Provision for tax of subsidiary	0	0	-15.16	46.55
Profit after tax of subsidiary	-26.45	-10.79	12.61	-477.87
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Aarush Tirupati Enterprise Private Limited	Aarush Tirupati Enterprise Private Limited	Aryan Wellness Private Limited	Aryan Wellness Private Limited
Principal place of business of subsidiary	WEST BENGAL	WEST BENGAL	HARYANA	HARYANA

Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AATCA1945L	AATCA1945L	AAQCA2231G	AAQCA2231G
CIN of subsidiary company	U51909WB2020PTC235986	U51909WB2020PTC235986	U51909HR2017PTC071447	U51909HR2017PTC071447
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]	13		14	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	AKP Healthcare Private Limited	AKP Healthcare Private Limited	D. C. Agencies Private Limited	D. C. Agencies Private Limited
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	DELHI	DELHI
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAQCA0774Q	AAQCA0774Q	AAFCD8004P	AAFCD8004P
CIN of subsidiary company	U24304KA2017PTC106747	U24304KA2017PTC106747	U74999DL2016PTC304376	U74999DL2016PTC304376
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	Yes
SRN of filing of balance sheet by subsidiary	F32245953	T70998869	F32782799	T68753334
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	51.00%	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	0.2	0.2	0.1	0.1
Reserves and surplus of subsidiary	207.32	188.34	-434.46	-296.94
Total assets of subsidiary	633.92	507.09	1,207.07	1,009.82
Total liabilities of subsidiary	426.4	318.55	1,641.43	1,306.66
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	2,246.52	1,793.53	2,963.34	2,756.26
Profit before tax of subsidiary	23.44	26.32	-154.47	-127.31
Provision for tax of subsidiary	5.83	6.87	0	0
Profit after tax of subsidiary	17.61	19.45	-154.47	-127.31
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	AKP Healthcare Private Limited	AKP Healthcare Private Limited	D. C. Agencies Private Limited	D. C. Agencies Private Limited
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	DELHI	DELHI

Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAQCA0774Q	AAQCA0774Q	AAFCD8004P	AAFCD8004P
CIN of subsidiary company	U24304KA2017PTC106747	U24304KA2017PTC106747	U74999DL2016PTC304376	U74999DL2016PTC304376
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]	15		16	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Desai Pharma Distributors Private Limited	Desai Pharma Distributors Private Limited	Dial Health Drug Supplies Private Limited	Dial Health Drug Supplies 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	AAECD7791E	AAECD7791E	AAFCD5316G	AAFCD5316G
CIN of subsidiary company	U74999MH2013PTC247908	U74999MH2013PTC247908	U51101MH2015PTC270083	U51101MH2015PTC270083
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	Yes
SRN of filing of balance sheet by subsidiary	F32803017	T68729045	F32247355	T69197432
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	55.5	55.5	0.1	0.1
Reserves and surplus of subsidiary	-88.77	-85.31	-178.04	-125.43
Total assets of subsidiary	312.23	226.1	0.32	73.06
Total liabilities of subsidiary	345.5	255.91	178.26	198.39
Investment of subsidiary	0	0.5	0	0
Turnover of subsidiary	1,125.04	790.41	0	0
Profit before tax of subsidiary	-10.2	-24.9	-55.01	-30.42
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-10.2	-24.9	-55.01	-30.42
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Desai Pharma Distributors Private Limited	Desai Pharma Distributors Private Limited	Dial Health Drug Supplies Private Limited	Dial Health Drug Supplies 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	AAECD7791E	AAECD7791E	AAFCD5316G	AAFCD5316G
CIN of subsidiary company	U74999MH2013PTC247908	U74999MH2013PTC247908	U51101MH2015PTC270083	U51101MH2015PTC270083
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Disclosure of details of subsidiaries [Table]

..(9)

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

Subsidiaries [Axis]	17		18	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Eastern Agencies Healthcare Private Limited	Eastern Agencies Healthcare Private Limited	Muthu Pharma Private Limited	Muthu Pharma 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	AAECD7847H	AAECD7847H	AAKCM2413N	AAKCM2413N
CIN of subsidiary company	U74999MH2013PTC248123	U74999MH2013PTC248123	U51909TN2016PTC104638	U51909TN2016PTC104638
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	Yes
SRN of filing of balance sheet by subsidiary	F32842395	T70998836	F31092182	T65135089
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	117.5	117.5	2.5	2.5
Reserves and surplus of subsidiary	-363.56	-300.55	-112.81	-105.08
Total assets of subsidiary	834.47	639.06	1,050.5	719.15
Total liabilities of subsidiary	1,080.53	822.11	1,160.81	821.73
Investment of subsidiary	0	0.5	0	0
Turnover of subsidiary	2,590.58	1,761.66	2,351.97	1,534.35
Profit before tax of subsidiary	-82.09	-32.31	-21.28	-11.01
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-82.09	-32.31	-21.28	-11.01
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Eastern Agencies Healthcare Private Limited	Eastern Agencies Healthcare Private Limited	Muthu Pharma Private Limited	Muthu Pharma 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	AAECD7847H	AAECD7847H	AAKCM2413N	AAKCM2413N
CIN of subsidiary company	U74999MH2013PTC248123	U74999MH2013PTC248123	U51909TN2016PTC104638	U51909TN2016PTC104638
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Disclosure of details of subsidiaries [Table]

..(10)

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

Subsidiaries [Axis]	19		20	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Pearl Medicals Private Limited	Pearl Medicals Private Limited	Rau and Co Pharma Private Limited	Rau and Co Pharma Private Limited
Principal place of business of subsidiary	TAMIL NADU	TAMIL NADU	TAMIL NADU	TAMIL NADU
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AADCP7078D	AADCP7078D	AAHCR6434M	AAHCR6434M
CIN of subsidiary company	U85120TN1999PTC042837	U85120TN1999PTC042837	U51109TN2016PTC104216	U51109TN2016PTC104216
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	Yes
SRN of filing of balance sheet by subsidiary	F31115694	T65137390	F31123532	T65138026
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	0.1	0.1	1	1
Reserves and surplus of subsidiary	-20.75	-14.3	-74.64	-62.03
Total assets of subsidiary	52.81	53.3	101.76	90.55
Total liabilities of subsidiary	73.46	67.5	175.4	151.58
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	466.81	332.14	569.17	541.07
Profit before tax of subsidiary	-7.81	-16.63	-13.49	-38.09
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-7.81	-16.63	-13.49	-38.09
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Pearl Medicals Private Limited	Pearl Medicals Private Limited	Rau and Co Pharma Private Limited	Rau and Co Pharma Private Limited
Principal place of business of subsidiary	TAMIL NADU	TAMIL NADU	TAMIL NADU	TAMIL NADU
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA

Permanent account number of subsidiary company	AADCP7078D	AADCP7078D	AAHCR6434M	AAHCR6434M
CIN of subsidiary company	U85120TN1999PTC042837	U85120TN1999PTC042837	U51109TN2016PTC104216	U51109TN2016PTC104216
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Disclosure of details of subsidiaries [Table]

..(11)

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

Subsidiaries [Axis]	21		22	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Reenav Pharma Private Limited	Reenav Pharma Private Limited	Shell Pharmaceuticals Private Limited	Shell Pharmaceuticals 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	AAICR8983Q	AAICR8983Q	AANCS3235R	AANCS3235R
CIN of subsidiary company	U74999MH2018PTC308208	U74999MH2018PTC308208	U51909TN2009PTC072476	U51909TN2009PTC072476
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	Yes
SRN of filing of balance sheet by subsidiary	F32823437	T69940286	F31122567	T65138653
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	51.00%	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	0.9
Reserves and surplus of subsidiary	13.75	5.5	-46.02	-42.18
Total assets of subsidiary	34.21	43.67	31.34	44.83
Total liabilities of subsidiary	19.46	37.17	76.46	86.11
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	2,174.61	1,613.04	164.27	141.07
Profit before tax of subsidiary	10.93	10.24	-4.07	-14.26
Provision for tax of subsidiary	2.68	2.17	0	0
Profit after tax of subsidiary	8.25	8.07	-4.07	-14.26
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Reenav Pharma Private Limited	Reenav Pharma Private Limited	Shell Pharmaceuticals Private Limited	Shell Pharmaceuticals 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	AAICR8983Q	AAICR8983Q	AANCS3235R	AANCS3235R
CIN of subsidiary company	U74999MH2018PTC308208	U74999MH2018PTC308208	U51909TN2009PTC072476	U51909TN2009PTC072476
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Disclosure of details of subsidiaries [Table]

..(12)

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

Subsidiaries [Axis]	23		24	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	VPI Medisales Private Limited	VPI Medisales Private Limited	Mahaveer Medi-Sales Private Limited	Mahaveer Medi-Sales Private Limited
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	KARNATAKA	KARNATAKA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAFVCV5557R	AAFVCV5557R	AAKCM2337H	AAKCM2337H
CIN of subsidiary company	U51909KA2016PTC095479	U51909KA2016PTC095479	U51103KA2016PTC086880	U51103KA2016PTC086880
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	Yes
SRN of filing of balance sheet by subsidiary	F31782808	T69447225	F32243834	T70999388
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	51.00%	51.00%
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	0.1	4	4
Reserves and surplus of subsidiary	-159.33	-105.65	694.19	450.24
Total assets of subsidiary	494.25	386.82	1,463.65	1,077.06
Total liabilities of subsidiary	653.48	492.37	765.46	622.82
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	1,346.06	900.76	6,631.95	4,998.94
Profit before tax of subsidiary	-59	-29.65	325.27	225.08
Provision for tax of subsidiary	0	0	83.73	57.18
Profit after tax of subsidiary	-59	-29.65	241.54	167.9
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	VPI Medisales Private Limited	VPI Medisales Private Limited	Mahaveer Medi-Sales Private Limited	Mahaveer Medi-Sales Private Limited
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	KARNATAKA	KARNATAKA

Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAFCV5557R	AAFCV5557R	AAKCM2337H	AAKCM2337H
CIN of subsidiary company	U51909KA2016PTC095479	U51909KA2016PTC095479	U51103KA2016PTC086880	U51103KA2016PTC086880
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Disclosure of details of subsidiaries [Table]

..(13)

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

Subsidiaries [Axis]	25		26	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Venkatesh Medico Private Limited	Venkatesh Medico Private Limited	Aushad Pharma Distributors Private Limited	Aushad Pharma Distributors Private Limited
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	KARNATAKA	KARNATAKA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAGCV1153J	AAGCV1153J	AARCA6748D	AARCA6748D
CIN of subsidiary company	U24304KA2017PTC106716	U24304KA2017PTC106716	U24290KA2018PTC119413	U24290KA2018PTC119413
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	Yes
SRN of filing of balance sheet by subsidiary	F32782393	T71135412	F32722050	T71136246
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	51.00%	51.00%	51.00%	51.00%
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	0.1	384.66	1
Reserves and surplus of subsidiary	-24.38	-18.82	-114.25	231.26
Total assets of subsidiary	352.4	286.21	337.31	301.56
Total liabilities of subsidiary	376.68	304.93	66.9	69.3
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	838.38	489.2	955.22	786.5
Profit before tax of subsidiary	-8.31	-7.68	51.53	-140.58
Provision for tax of subsidiary	-2.74	8.83	13.9	13.96
Profit after tax of subsidiary	-5.57	-16.51	37.63	-154.54
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Venkatesh Medico Private Limited	Venkatesh Medico Private Limited	Aushad Pharma Distributors Private Limited	Aushad Pharma Distributors Private Limited
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	KARNATAKA	KARNATAKA

Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAGCV1153J	AAGCV1153J	AARCA6748D	AARCA6748D
CIN of subsidiary company	U24304KA2017PTC106716	U24304KA2017PTC106716	U24290KA2018PTC119413	U24290KA2018PTC119413
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Disclosure of details of subsidiaries [Table]

..(14)

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

Subsidiaries [Axis]	27		28	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Avighna Medicare Private Limited	Avighna Medicare Private Limited	Medlife International Private Limited	Medlife International Private Limited
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	BIHAR	BIHAR
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AARCA5145J	AARCA5145J	AAJCM4627M	AAJCM4627M
CIN of subsidiary company	U51909PN2018PTC179888	U51909PN2018PTC179888	U24230BR2014PTC023149	U24230BR2014PTC023149
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	No	Yes
SRN of filing of balance sheet by subsidiary	F32749855	T68720572		T47197314
Reason if no filing has been made by subsidiary			The Company is merged on September 30, 2021. hence no need to file AOC-4	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2020
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Percentage of shareholding in subsidiary	100.00%	100.00%	0.00%	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	0.1	0	244
Reserves and surplus of subsidiary	-0.66	-0.24	0	-346.21
Total assets of subsidiary	87.07	0.68	0	4,379.65
Total liabilities of subsidiary	87.63	0.82	0	4,481.86
Investment of subsidiary	0	0	0	1,636.32
Turnover of subsidiary	227.97	0	0	848.03
Profit before tax of subsidiary	-1	-0.19	0	-4,225.13
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-1	-0.19	0	-4,225.13
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Avighna Medicare Private Limited	Avighna Medicare Private Limited	Medlife International Private Limited	Medlife International Private Limited
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	BIHAR	BIHAR

Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AARCA5145J	AARCA5145J	AAJCM4627M	AAJCM4627M
CIN of subsidiary company	U51909PN2018PTC179888	U51909PN2018PTC179888	U24230BR2014PTC023149	U24230BR2014PTC023149
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Disclosure of details of subsidiaries [Table]

..(15)

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

Subsidiaries [Axis]	29		30	31
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Evriksh Healthcare Private Limited	Evriksh Healthcare Private Limited	Akna Medical Private Limited	Allumer Medical Private Limited
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	HARYANA	DELHI
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAECE0687N	AAECE0687N	AAQCA8781M	AAMCA7785K
CIN of subsidiary company	U85110MH2015PTC327230	U85110MH2015PTC327230	U74999HR2018PTC073972	U33110DL2014PTC268297
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	Yes	Yes
SRN of filing of balance sheet by subsidiary		T38570784	F33466954	F27361484
Reason if no filing has been made by subsidiary	The Company is merged on September 30, 2021. hence no need to file AOC-4			
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2020	01/04/2021	01/04/2021
End date of accounting period of subsidiary	31/03/2022	31/03/2021	31/03/2022	31/03/2022
Percentage of shareholding in subsidiary	0.00%	100.00%	67.30%	67.30%
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	0.14	33.52	99.21
Reserves and surplus of subsidiary	0	-19.88	3,543.41	-163.01
Total assets of subsidiary	0	4.02	6,689.23	21.74
Total liabilities of subsidiary	0	23.76	3,112.3	85.54
Investment of subsidiary	0	0	1,984.15	0
Turnover of subsidiary	0	0.54	3,158.03	87.21
Profit before tax of subsidiary	0	0.2	-1,744.27	-16.48
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	0	0.2	-1,744.27	-16.48
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Evriksh Healthcare Private Limited	Evriksh Healthcare Private Limited	Akna Medical Private Limited	Allumer Medical Private Limited

Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	HARYANA	DELHI
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAECE0687N	AAECE0687N	AAQCA8781M	AAMCA7785K
CIN of subsidiary company	U85110MH2015PTC327230	U85110MH2015PTC327230	U74999HR2018PTC073972	U33110DL2014PTC268297
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Disclosure of details of subsidiaries [Table]

..(16)

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

Subsidiaries [Axis]	32	33	34	35
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Shreeji Distributors Pharma Private Limited	Vardhman Health Specialities Private Limited	Cosaintis Products Private Limited	Healthchain Private Limited
Principal place of business of subsidiary	MAHARASHTRA	KARNATAKA	HARYANA	KARNATAKA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAJCS7469P	AABCV0550E	AAJCC3496J	AAFCH7747B
CIN of subsidiary company	U52310MH2006PTC159945	U85110KA1997PTC022000	U24230HR2021PTC093612	U72900KA2021PTC147222
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	Yes
SRN of filing of balance sheet by subsidiary	F27359629	F28333268	F27903541	F27371046
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2021	01/04/2021	12/03/2021	07/05/2021
End date of accounting period of subsidiary	31/03/2022	31/03/2022	31/03/2022	31/03/2022
Percentage of shareholding in subsidiary	67.30%	67.30%	67.30%	47.11%
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	55.5	0.02	0.02
Reserves and surplus of subsidiary	144.32	522.2	-0.01	-0.01
Total assets of subsidiary	805.21	3,123.97	0.02	0.01
Total liabilities of subsidiary	659.89	2,546.27	0.01	0.01
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	1,178.83	4,989.74	0	0
Profit before tax of subsidiary	-16.45	80.38	0	0
Provision for tax of subsidiary	2.84	19.63	0	0
Profit after tax of subsidiary	-13.61	60.75	0	0
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Shreeji Distributors Pharma Private Limited	Vardhman Health Specialities Private Limited	Cosaintis Products Private Limited	Healthchain Private Limited
Principal place of business of subsidiary	MAHARASHTRA	KARNATAKA	HARYANA	KARNATAKA

Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAJCS7469P	AABCV0550E	AAJCC3496J	AAFCH7747B
CIN of subsidiary company	U52310MH2006PTC159945	U85110KA1997PTC022000	U24230HR2021PTC093612	U72900KA2021PTC147222
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Disclosure of details of subsidiaries [Table]

..(17)

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

Subsidiaries [Axis]	36	37	38	39
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Supplythis Technologies Private Limited	Thyrocare Technologies Limited	Nuclear Healthcare Limited	Care Easy Health Tech Private Limited
Principal place of business of subsidiary	KARNATAKA	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	ABGCS2044C	AABCT2577P	AADCN5392G	AAJCC9270C
CIN of subsidiary company	U51909KA2021PTC148214	L85110MH2000PLC123882	U74120MH2011PLC212839	U85100MH2021PTC371921
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	Yes
SRN of filing of balance sheet by subsidiary	F27487651	F23452477	F32518557	F31638133
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	07/06/2021	01/04/2021	01/04/2021	22/11/2021
End date of accounting period of subsidiary	31/03/2022	31/03/2022	31/03/2022	31/03/2022
Percentage of shareholding in subsidiary	67.30%	71.18%	71.18%	80.00%
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	529	111.11	0.1
Reserves and surplus of subsidiary	-27.91	4,677.84	565.13	-250.98
Total assets of subsidiary	61.44	5,971.85	836.81	26.5
Total liabilities of subsidiary	89.25	764.97	160.56	277.38
Investment of subsidiary	0	2,594.05	361.76	0
Turnover of subsidiary	138.34	5,615.35	273.41	11.55
Profit before tax of subsidiary	-27.91	2,072.87	204.14	-251.11
Provision for tax of subsidiary	0	553.35	-37.58	0
Profit after tax of subsidiary	-27.91	1,519.53	241.72	0
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Supplythis Technologies Private Limited	Thyrocare Technologies Limited	Nuclear Healthcare Limited	Care Easy Health Tech Private Limited
Principal place of business of subsidiary	KARNATAKA	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA

Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	ABGCS2044C	AABCT2577P	AADCN5392G	AAJCC9270C
CIN of subsidiary company	U51909KA2021PTC148214	L85110MH2000PLC123882	U74120MH2011PLC212839	U85100MH2021PTC371921
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA

Details of subsidiaries which are yet to commence operations [Table]

..(1)

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

Subsidiaries which are yet to commence operations [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Details of subsidiaries which are yet to commence operations [Abstract]		
Details of subsidiaries which are yet to commence operations [LineItems]		
Name of subsidiary which is yet to commence operations	DIAL HEALTH DRUG SUPPLIES PRIVATE LIMITED	DIAL HEALTH DRUG SUPPLIES PRIVATE LIMITED
Country of incorporation or residence of subsidiary which is yet to commence operations	INDIA	INDIA
CIN of subsidiary company which is yet to commence operations	U51101MH2015PTC270083	U51101MH2015PTC270083
PAN of subsidiary company which is yet to commence operations	AAFCD5316G	AAFCD5316G

Disclosure of associates [Table]

..(1)

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

Associates [Axis]	1	2	3
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of associates [Abstract]			
Disclosure of associates [Line items]			
Name of associate entity	MARG ERP LIMITED	EQUINOX LABS PRIVATE LIMITED	Impex Healthcare Private Limited
Principal place of business of associate	DELHI	MAHARASHTRA	DELHI
Country of incorporation of associate	INDIA	INDIA	INDIA
Permanent account number of associate entity	AADCM6780B	AAECE7062P	AAFCl8134F
CIN of associate entity	U72200DL2000PLC108674	U74999MH2017PTC297024	U51900DL2020PTC370176
Latest audited balance sheet date	31/03/2022	31/03/2022	31/03/2022
Whether associate has been considered in consolidation	Yes	Yes	Yes
Description how there is significant influence in associate	By holding more than 20%	By holding more than 20%	By holding more than 20%
Proportion of ownership interest in associate	49.00%	30.00%	26.00%
Proportion of voting rights held in associate	49.00%	30.00%	26.00%
Amount of investment in associate	2,549.66	209.2	206.36
Number of shares held of associate	[shares] 49,17,499	[shares] 4,29,186	[shares] 6,50,000
Net worth attributable to shareholding as per latest audited balance sheet associate	99.23	209.2	90.3
Latest audited balance sheet date	31/03/2022	31/03/2022	31/03/2022

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of interests in other entities [TextBlock]	Textual information (48) [See below]	
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 37	[pure] 29
Whether company has subsidiary companies which are yet to commence operations	Yes	Yes
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	Yes	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 (48)

Disclosure of interests in other entities [Text Block]

54 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 31-Mar-22	As at 31-Mar-21	As at 31-Mar-22	As at 31-Mar-21
1	Docon Technologies Private Limited	India	100	100	-	-
2	Arzt and Health Private Limited	India	100	100	-	-
3	Threpsi Solutions Private Limited	India	100	100	-	-
4	Aycon Graph Connect Private Limited	India	100	100	-	-
5	Instinct Innovations Private Limited	India	100	100	-	-
6	Ayro Retail Solutions Private Limited	India	100	100	-	-
7	Medlife International Private Limited (merged w.e.f 30 September 2021)	India	-	100	-	-
8	Medlife Wellness Retail Private Limited	India	100	100	-	-
9	Metarain Distributors Private Limited	India	100	100	-	-
10	Evriksh Healthcare Private Limited (merged w.e.f 30 September 2021)	India	-	100	-	-
11	AHWSPL India Private Limited	India	100	100	-	-
12	Ascent Wellness and Pharma Solutions Private Limited	India	100	100	-	-
13	AKP Healthcare Private Limited	India	51	51	49	49
14	Aushad Pharma Distributors Private Limited	India	51	51	49	49

15	Rau and Co Pharma Private Limited	India	100	100	-	-
16	Reenav Pharma Private Limited	India	51	51	49	49
17	Dial Health Drug Supplies Private Limited	India	100	100	-	-
18	Aarush Tirupati Enterprise Private limited	India	100	100	-	-
19	Aryan Wellness Private Limited	India	80	80	20	20
20	D. C. Agencies Private Limited	India	100	100	-	-
21	Desai Pharma Distributors Private Limited	India	100	100	-	-
22	Eastern Agencies Healthcare Private Limited	India	100	100	-	-
23	Mahaveer Medi-Sales Private Limited	India	51	51	49	49
24	Muthu Pharma Private Limited	India	100	100	-	-
25	Pearl Medicals Private Limited	India	100	100	-	-
26	VPI Medisales Private Limited	India	100	100	-	-
27	Shell Pharmaceuticals Private Limited	India	100	100	-	-
28	Avighna Medicare Private Limited	India	100	100	-	-
29	Venkatesh Medico Private Limited	India	51	51	49	49
30	Thyrocare Technologies Limited	India	71.18	-	28.82	-
31	Nuclear Healthcare Limited	India	71.18	-	28.82	-
32	Akna Medical Private Limited	India	100	-	-	-
33	Allumer Medical Private Limited	India	100	-	-	-
34	Shreeji Distributors Pharma Private Limited	India	100	-	-	-
35	Vardhman Health Specialities Private Limited	India	100	-	-	-
36	Supplythis Technologies Private Limited	India	100	-	-	-
37	Cosaints Products Private Limited	India	100	-	-	-
38	Healthchain Private Limited	India	70	-	30	-

39	Care Easy Health Tech Private Limited	India	80	-	20	-
(b) Associates						
1	Impex Healthcare Private Limited	India	26	-	-	-
2	Equinox Labs Private Limited	India	30	-	-	-
3	Marg ERP Limited	India	49	-	-	-

(c) Non - controlling Interests (NCI)

Set out below is summarised financial information for each subsidiary's 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, 2022								
	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	Thyrocare Technologies Limited	Care Easy Health Tech Private Limited	Total
Current assets	566.03	294.53	30.25	1,014.76	1,296.99	279.42	2,702.30	14.58	6,198.86
Current liabilities	393.45	64.68	19.09	1,086.59	676.1	363.62	645.2	277.3	3,526.03
Net Current assets	172.58	229.85	11.16	-71.83	620.89	-84.2	2,057.10	-262.72	2,672.83
Non-current assets	67.86	42.77	3.94	412.04	166.68	73.06	8,669.12	11.92	9,447.39
Non-current liabilities	32.88	2.23	0.36	803.97	89.41	13.05	1,750.79	0.08	2,692.77
Net non-current assets	34.98	40.54	3.58	-391.93	77.27	60.01	6,918.33	11.84	6,754.62
Net assets / (liabilities)	207.56	270.39	14.74	-463.76	698.16	-24.19	8,975.43	-250.88	9,427.45
Accumulated NCI	70.53	102.13	20.42	-6.26	366.83	73.31	2,596.09	-50.22	3,172.83

Portion of market-based measure of Thyrocare Technologies Limited's share-based payments scheme attributable to pre-combination service considered as non controlling interest										79.13
Total Non controlling interest recognised in the Balance Sheet										3,251.96
Summarised statement of profit and loss	For the period ended March 31, 2022									
	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	Thyrocare Technologies Limited	Care Easy Health Tech Private Limited	Total	
Revenue	2,246.52	955.22	2,174.61	3,592.68	6,631.95	838.38	3,014.10	11.55	19,465.01	
Profit / (Loss) for the period	17.6	37.64	8.24	12.61	241.54	-5.56	343.07	-251.11	404.03	
Other comprehensive income	0.13	-	-	0.14	0.69	0.3	1.2	-	2.46	
Total comprehensive income / (loss)	17.73	37.64	8.24	12.75	242.23	-5.26	344.27	-251.11	406.49	
Profit allocated to NCI	32.72	110.51	5.36	20.9	120.48	13.31	98.74	-50.22	351.79	
Summarised cash flows	For the period ended March 31, 2022									
	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	Thyrocare Technologies Limited	Care Easy Health Tech Private Limited		
Cash flow from operating activities	-20.35	-17.26	-6.22	-74.57	132.21	-13.66	333.61	-221.89		

Cash flow from investing activities	-4.52	5.03	-0.53	-6.33	-20.27	-4.19	-281.9	-11.35
Cash flow from financing activities	45.57	-2.02	-9.03	82.93	-29.35	29.03	-67.41	236.11
Net Increase/(decrease) in cash and cash equivalents	20.7	-14.25	-15.78	2.03	82.59	11.18	-15.7	2.87
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	Total	
Current assets	488.73	298.01	40.49	833.2	1,051.86	212.85	2,925.14	
Current liabilities	294.79	68.66	25.69	843.7	622.86	290.13	2,145.83	
Net Current assets	193.94	229.35	14.8	-10.5	429	-77.28	779.31	
Non-current assets	14.27	3.43	3.19	415.61	25.18	73.37	535.05	
Non-current liabilities	19.94	0.53	11.46	883.27	-	14.81	930.01	
Net non-current assets	-5.67	2.9	-8.27	-467.66	25.18	58.56	-394.96	
Net assets	188.27	232.25	6.53	-478.16	454.18	-18.72	384.35	
Accumulated NCI	37.81	-8.38	15.06	-27.16	246.35	60.34	324.02	
Portion of market-based measure of Medlife International Private Limited's share-based payments scheme attributable to pre-combination service considered as non controlling interest							1,093.93	
Total Non controlling interest recognised in the Balance Sheet							1,417.95	
	For the period							

ended

Summarised statement
of profit and loss

	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	Total	
Revenue	1,171.56	486.79	1,078.73	1,600.65	3,143.89	377.78	7,859.40	
Profit / (Loss) for the year	-7.65	-166.85	2.76	-72.92	106.5	-14.65	-152.81	
Other comprehensive income	0.03	-	-	-0.52	-0.94	-0.19	-1.62	
Total comprehensive income	-7.62	-166.85	2.76	-73.44	105.56	-14.84	-154.43	
Profit allocated to NCI	-8.71	-84.7	1.96	-12.56	51.74	0.15	-52.12	-52.11
Summarised cash flows	For the period 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		
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		
(d) Associates								
Set out below is								

summarised financial
information for each
associates's interests

that are material to the group.

Summarised Balance Sheet	As at March 31, 2022			
	Impex Healthcare Private Limited	Equinox Labs Private Limited	Marg ERP Limited	Total
Current assets	1,853.13	76.5	314.1	2,243.73
Current liabilities	1,700.45	46	377.53	2,123.98
Net Current assets	152.68	30.5	-63.43	119.75
Non-current assets	20.28	228.1	148.6	396.98
Non-current liabilities	44.75	14.3	43.67	102.72
Net non-current assets	-24.47	213.8	104.93	294.26
Net assets	128.21	244.3	41.5	414.01

Summarised statement of profit and loss	For the period ended March 31, 2022			
	Impex Healthcare Private Limited (with effect from September 17, 2021)	Equinox Labs Private Limited (with effect from September 2, 2021)	Marg ERP Limited (with effect from October 14, 2021)	Total
Revenue	2,439.64	106.82	275.88	2,822.34
Profit / (Loss) for the year	12.49	5.67	4.93	23.09
Other comprehensive income	-	-	-1.54	-1.54
Total comprehensive income	12.49	5.67	3.39	21.55

Summarised cash flows	For the period ended March 31, 2022		
	Impex Healthcare Private Limited (with effect from September 17, 2021)	Equinox Labs Private Limited (with effect from September 2, 2021)	Marg ERP Limited (with effect from October 14, 2021)
Cash flow from operating activities	-10.27	-13.1	-1.47
Cash flow from investing activities	72.14	9.6	-38.42
Cash flow from financing activities	127.86	0	195.53
Net Increase/(decrease) in cash and cash equivalents	189.73	-3.5	155.64
Reconciliation of investment in associates	For the period ended March 31, 2022		
	Impex Healthcare Private Limited (with effect from September 17, 2021)	Equinox Labs Private Limited (with effect from September 2, 2021)	Marg ERP Limited (with effect from October 14, 2021)
Opening balance	-	-	-
Addition on account of business combination	188.4	207.5	2,548.00
Share of (loss)/profit	17.96	1.7	2.41
Share of other comprehensive income			-0.75
Closing balance	206.36	209.2	2,549.66

(e) The Group has made an investment of Rs. 99.95 million representing 19.99% of shareholding of Armaan Solutions Private Limited which is the holding company of Axelia Solutions Private Limited. As per the shareholding agreement, the Group does not have a representation at the Board of Directors or its committees, it does not have right to participate in the policy making matters or dividend distribution decisions. Further, the Group has a written call option on its entire 19.99% shareholding in favour of one of the other Shareholder of Armaan Solutions Private Limited which is exercisable at any time at the fair value. There are not interchange of managerial personnel between the Group and the investee. Armaan Solutions Private Limited and its subsidiaries have substantial contracts with the customers other than the Group.

The Group has contractual arrangements with Axelia Solutions Private Limited through which it has recognised income from licensing of its brand and operations of its technology platform and tele consultation amounting to Rs. 1,036.10 million (31 March 2021: Rs. 271.59 million) which is included in Revenue from Operations in the Statement of Profit and Loss; Incurred marketing support services related cost amounting to Rs. 865.00 million (31 March 2021: Rs. Nil) which is included in Other expenses in the Statement of Profit and Loss. The Group has outstanding receivables amounting to Rs. 232.34 million (31 March 2021: Rs. 229.97 million) which is included in Trade receivables in the Balance Sheet; The Group has outstanding payables amounting to Rs. 125.06 million (31 March 2021: Rs. 2.14 million) which is included in Trade payables in the Balance Sheet. The Group does not extend financial support, nor does it intend to provide so to the investee and is not exposed to potential losses of investee. Accordingly, such amount has been accounted as a financial asset subsequently measured at fair value through profit and loss.

Name of entity in the group	Net Assets/ (Net liabilities)		Share in Profit/(Loss)		Share in Other		Share in total comprehensive income/(Loss)	
	i.e total assets minus total liabilities	As % of consolidated net assets	As % of consolidated Profit/ (Loss)	Amounts	As % of Other	Amounts	As % of consolidated total comprehensive income	Amounts
Parent								
API Holdings Limited	88.95%	62,465.19	127.26%	-50,810.10	30.98%	32.86	127.52%	-50,777.24
Subsidiary								
Indian								

Threpsi Solutions Private Limited	-15.26%	-10,714.17	34.20%	-13,654.16	46.23%	49.03	34.17%	-13,605.13
Arzt Health and Private Limited	-0.29%	-202.88	0.44%	-174.16	0.35%	0.37	0.44%	-173.79
Aycon Graph Connect Private Limited	3.32%	2,330.40	18.09%	-7,223.95	-0.77%	-0.82	18.14%	-7,224.77
Instinct Innovations Private Limited	-0.28%	-199.17	0.41%	-164.44	-0.04%	-0.04	0.41%	-164.48
Docon Technologies Private Limited	46.04%	32,331.81	43.58%	-17,400.98	-1.17%	-1.24	43.70%	-17,402.22
Ayro Retail Solutions Private Limited	-1.44%	-1,008.47	1.44%	-574.02	-0.23%	-0.24	1.44%	-574.26
Medlife Wellness Retail Private Limited	-5.75%	-4,037.50	2.45%	-977.86	20.49%	21.73	2.40%	-956.13
Metarain Distributors Private Limited	-0.92%	-646.41	0.32%	-128.45	1.26%	1.34	0.32%	-127.11
Care Easy Health Tech Private Limited	-0.36%	-250.88	0.63%	-251.11	0.00%	-	0.63%	-251.11
Thyrocare Technologies Limited (Consolidated)	7.50%	5,265.70	-1.52%	606.7	1.13%	1.2	-1.53%	607.9
Akna Medical Private Limited (Consolidated)	5.22%	3,663.03	3.51%	-1,400.20	-0.39%	-0.42	3.52%	-1,400.62
AHWSPL India Private Limited (Consolidated)	1.10%	771.71	4.57%	-1,823.90	2.69%	2.86	4.57%	-1,821.04
	127.83%	89,768.36	235.38%	-93,976.63	100.54%	106.63	235.74%	-93,870.00
Consolidation Adjustments	-32.46%	-22,795.52	-134.50%	53,699.64	-0.33%	-0.35	#####	53,699.30
Non-controlling Interest	4.63%	3,251.96	-0.88%	352.02	-0.22%	-0.23	-0.88%	351.79
	100.00%	70,224.81	100.00%	-39,924.96	100.00%	106.05	100.00%	-39,818.91
	As at 31 March 2021							
Name of entity in the group	Net Assets/ (Net liabilities)		Share in Profit/(Loss)		Share in Other		Share in total comprehensive 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 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	#####	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	24.21%	8,669.75	0.93%	-59.39	-0.40%	0.14	0.92%	-59.25
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
Medlife Wellness Retail Private Limited (w.e.f 22 January 2021)	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Metarain Distributors Private Limited (w.e.f 22 January 2021)	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Evrksh Healthcare								

Private Limited (w.e.f 22 January 2021)	0.00%	-	0.00%	-	0.00%	-	0.00%	-
AHWSPL India Private Limited (Consolidated)	14.15%	5,065.67	-2.01%	128.87	10.57%	-3.69	-1.94%	125.18
	124.94%	44,742.07	94.72%	-6,074.89	#####	35.33	93.66%	-6,039.56
Consolidation Adjustments	-28.90%	-10,348.26	4.48%	-287	199.37%	-69.6	5.53%	-356.6
NCI	3.96%	1,417.95	0.80%	-51.47	1.83%	-0.64	0.81%	-52.11
	100.00%	35,811.76	100.00%	-6,413.36	100.00%	-34.91	100.00%	-6,448.27

[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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	ASCENT WELLNESS AND PHARMA SOLUTIONS PRIVATE LIMITED	AYCON GRAPH CONNECT PRIVATE LIMITED	AHWSPL INDIA PRIVATE LIMITED	THREPSI SOLUTIONS 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	31/03/2022	31/03/2022	31/03/2022	31/03/2022
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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	ARZT AND HEALTH PRIVATE LIMITED	DOCON TECHNOLOGIES PRIVATE LIMITED	INSTINCT INNOVATIONS PRIVATE LIMITED	AYRO RETAIL SOLUTIONS PRIVATE LIMITED
Principal place of business of subsidiary consolidated	MAHARASHTRA	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	31/03/2022	31/03/2022	31/03/2022	31/03/2022
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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	MEDLIFE WELLNESS RETAIL PRIVATE LIMITED	METARAIN DISTRIBUTORS PRIVATE LIMITED	AARUSH TIRUPATI ENTERPRISE PRIVATE LIMITED	ARYAN WELLNESS PRIVATE LIMITED
Principal place of business of subsidiary consolidated	KARNATAKA	KARNATAKA	WEST BENGAL	HARYANA
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022	31/03/2022	31/03/2022	31/03/2022
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%	80.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	80.00%

Disclosure of details of subsidiaries [Table]

..(4)

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

Subsidiaries [Axis]	13	14	15	16
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	A K P HEALTHCARE PRIVATE LIMITED	D. C. AGENCIES PRIVATE LIMITED	DESAI PHARMA DISTRIBUTORS PRIVATE LIMITED	DIAL HEALTH DRUG SUPPLIES PRIVATE LIMITED
Principal place of business of subsidiary consolidated	KARNATAKA	DELHI	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	31/03/2022	31/03/2022	31/03/2022	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	51.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	51.00%	100.00%	100.00%	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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	EASTERN AGENCIES HEALTHCARE PRIVATE LIMITED	MUTHU PHARMA PRIVATE LIMITED	PEARL MEDICALS PRIVATE LIMITED	RAU AND CO PHARMA PRIVATE LIMITED
Principal place of business of subsidiary consolidated	MAHARASHTRA	TAMIL NADU	TAMIL NADU	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	31/03/2022	31/03/2022	31/03/2022	31/03/2022
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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	REENAV PHARMA PRIVATE LIMITED	SHELL PHARMACEUTICALS PRIVATE LIMITED	VPI MEDISALES PRIVATE LIMITED	MAHAVEER MEDI-SALES PRIVATE LIMITED
Principal place of business of subsidiary consolidated	MAHARASHTRA	TAMIL NADU	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	31/03/2022	31/03/2022	31/03/2022	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	51.00%	100.00%	100.00%	51.00%
Proportion of voting power held in subsidiary consolidated	51.00%	100.00%	100.00%	51.00%

Disclosure of details of subsidiaries [Table]

..(7)

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

Subsidiaries [Axis]	25	26	27	28
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	VENKATESH MEDICO PRIVATE LIMITED	AUSHAD PHARMA DISTRIBUTORS PRIVATE LIMITED	AVIGHNA MEDICARE PRIVATE LIMITED	Akna Medical Private Limited
Principal place of business of subsidiary consolidated	KARNATAKA	KARNATAKA	MAHARASHTRA	HARYANA
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022	31/03/2022	31/03/2022	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	51.00%	51.00%	100.00%	(A) 67.30%
Proportion of voting power held in subsidiary consolidated	51.00%	51.00%	100.00%	(B) 67.30%

Footnotes

(A) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(B) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

Disclosure of details of subsidiaries [Table]

..(8)

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

Subsidiaries [Axis]	29	30	31	32
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Allumer Medical Private Limited	Shreeji Distributors Pharma Private Limited	Vardhman Health Specialities Private Limited	Cosaintis Products Private Limited
Principal place of business of subsidiary consolidated	DELHI	MAHARASHTRA	KARNATAKA	HARYANA
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022	31/03/2022	31/03/2022	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	(A) 67.30%	(B) 67.30%	(C) 67.30%	(D) 67.30%
Proportion of voting power held in subsidiary consolidated	(E) 67.30%	(F) 67.30%	(G) 67.30%	(H) 67.30%

Footnotes

(A) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(B) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(C) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(D) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(E) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(F) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(G) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(H) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

Disclosure of details of subsidiaries [Table]

..(9)

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

Subsidiaries [Axis]	33	34	35	36
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Healthchain Private Limited	Supplythis Technologies Private Limited	Thyrocare Technologies Limited	Nuclear Healthcare 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	31/03/2022	31/03/2022	31/03/2022	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	(A) 47.11%	(B) 67.30%	71.18%	71.18%
Proportion of voting power held in subsidiary consolidated	(C) 47.11%	(D) 67.30%	71.18%	71.18%

Footnotes

(A) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 47.11% of voting interests in Akna, it holds 100% economic interest.

(B) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(C) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 47.11% of voting interests in Akna, it holds 100% economic interest.

(D) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

Disclosure of details of subsidiaries [Table]

..(10)

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

Subsidiaries [Axis]	37
	01/04/2021 to 31/03/2022
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	Care Easy Health Tech 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	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	NA
Proportion of ownership interest in subsidiary consolidated	80.00%
Proportion of voting power held in subsidiary consolidated	80.00%

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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	API Holdings 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	62,465.19	-10,714.17	-202.88	2,330.4
Net assets of entity as percentage of consolidated net assets	88.95%	-15.26%	-0.29%	3.32%
Amount of share in profit or loss of entity consolidated	-50,810.1	-13,654.16	-174.16	-7,223.95
Share in profit or loss of entity as percentage of consolidated profit or loss	127.26%	34.20%	0.44%	18.09%
Amount of share in other comprehensive income consolidated	32.86	49.03	0.37	-0.82
Share in other comprehensive income consolidated	30.98%	46.23%	0.35%	-0.77%
Amount of share in comprehensive income consolidated	-50,777.24	-13,605.13	-173.79	-7,224.77
Share in comprehensive income consolidated	127.52%	34.17%	0.44%	18.14%

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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Instinct Innovations Private Limited	Docon Technologies Private Limited	Ayro Retail Solutions Private Limited	Medlife Wellness Retail Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	-199.17	32,331.81	-1,008.47	-4,037.5
Net assets of entity as percentage of consolidated net assets	-0.28%	46.04%	-1.44%	-5.75%
Amount of share in profit or loss of entity consolidated	-164.44	-17,400.98	-574.02	-977.86
Share in profit or loss of entity as percentage of consolidated profit or loss	0.41%	43.58%	1.44%	2.45%
Amount of share in other comprehensive income consolidated	-0.04	-1.24	-0.24	21.73
Share in other comprehensive income consolidated	-0.04%	-1.17%	-0.23%	20.49%
Amount of share in comprehensive income consolidated	-164.48	-17,402.22	-574.26	-956.13
Share in comprehensive income consolidated	0.41%	43.70%	1.44%	2.40%

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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Metarain Distributors Private Limited	Care Easy Health Tech Private Limited	Thyrocare Technologies Limited	Nuclear Healthcare Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	-646.41	-250.88	4,589.7	676
Net assets of entity as percentage of consolidated net assets	-0.92%	-0.36%	6.54%	0.96%
Amount of share in profit or loss of entity consolidated	-128.45	-251.11	591	15.7
Share in profit or loss of entity as percentage of consolidated profit or loss	0.32%	0.63%	-1.48%	-0.04%
Amount of share in other comprehensive income consolidated	1.34	0	1.2	0
Share in other comprehensive income consolidated	1.26%	0.00%	1.13%	0.00%
Amount of share in comprehensive income consolidated	-127.11	-251.11	592.2	15.7
Share in comprehensive income consolidated	0.32%	0.63%	-1.49%	-0.04%

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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Akna Medical Private Limited	Allumer Medical Private Limited	Shreeji Distributors Pharma Private Limited	Vardhman Health Specialities Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	3,031.98	-63.97	145.35	577.48
Net assets of entity as percentage of consolidated net assets	4.32%	-0.09%	0.21%	0.82%
Amount of share in profit or loss of entity consolidated	-1,346.43	-8.64	-23.71	0.77
Share in profit or loss of entity as percentage of consolidated profit or loss	3.37%	0.02%	0.06%	-0.00%
Amount of share in other comprehensive income consolidated	-0.61	0	0.19	0
Share in other comprehensive income consolidated	-0.58%	0.00%	0.18%	0.00%
Amount of share in comprehensive income consolidated	-1,347.04	-8.64	-23.52	0.77
Share in comprehensive income consolidated	3.38%	0.02%	0.06%	0.00%

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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Supplythis Technologies Private Limited	AHWSPL India Private Limited	Ascent Wellness and Pharma Solutions Private Limited	Avighna Medicare Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	-27.18	-2,595.31	4,001.07	-0.59
Net assets of entity as percentage of consolidated net assets	-0.04%	-3.70%	5.70%	0.00%
Amount of share in profit or loss of entity consolidated	-22.19	-1,296.14	-405.02	-1.03
Share in profit or loss of entity as percentage of consolidated profit or loss	0.06%	3.25%	1.01%	0.00%
Amount of share in other comprehensive income consolidated	0	0.8	1.34	0
Share in other comprehensive income consolidated	0.00%	0.75%	1.26%	0.00%
Amount of share in comprehensive income consolidated	-22.19	-1,295.34	-403.68	-1.03
Share in comprehensive income consolidated	0.06%	3.25%	1.01%	0.00%

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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	D. C. Agencies Private Limited	Desai Pharma Distributors Private Limited	Eastern Agencies Healthcare Private Limited	Muthu Pharma Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	-434.37	-33.26	-246.05	-110.31
Net assets of entity as percentage of consolidated net assets	-0.62%	-0.05%	-0.35%	-0.16%
Amount of share in profit or loss of entity consolidated	-154.47	-10.18	-82.09	-21.28
Share in profit or loss of entity as percentage of consolidated profit or loss	0.39%	0.03%	0.21%	0.05%
Amount of share in other comprehensive income consolidated	0.76	0.05	0.04	0.08
Share in other comprehensive income consolidated	0.72%	0.05%	0.04%	0.08%
Amount of share in comprehensive income consolidated	-153.71	-10.13	-82.05	-21.2
Share in comprehensive income consolidated	0.39%	0.03%	0.21%	0.05%

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	28
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Pearl Medicals Private Limited	Rau and Co Pharma Private Limited	Shell Pharmaceuticals 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	-20.65	-73.65	-45.06	-159.22
Net assets of entity as percentage of consolidated net assets	-0.03%	-0.10%	-0.06%	-0.23%
Amount of share in profit or loss of entity consolidated	-7.81	-13.49	-4	-59
Share in profit or loss of entity as percentage of consolidated profit or loss	0.02%	0.03%	0.01%	0.15%
Amount of share in other comprehensive income consolidated	0.12	0.55	0.23	0.15
Share in other comprehensive income consolidated	0.11%	0.52%	0.22%	0.14%
Amount of share in comprehensive income consolidated	-7.69	-12.94	-3.77	-58.85
Share in comprehensive income consolidated	0.02%	0.03%	0.01%	0.15%

Disclosure of details of entities consolidated [Table]

..(8)

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

Entities consolidated [Axis]	29	30	31	32
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Aarush Tirupati Enterprise Private Limited	AKP Healthcare Private Limited	Aryan Wellness 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	-35.88	207.33	-463.76	270.39
Net assets of entity as percentage of consolidated net assets	-0.05%	0.30%	-0.66%	0.39%
Amount of share in profit or loss of entity consolidated	-26.45	17.6	12.61	37.64
Share in profit or loss of entity as percentage of consolidated profit or loss	0.07%	-0.04%	-0.03%	-0.09%
Amount of share in other comprehensive income consolidated	0	-0.13	-0.14	0
Share in other comprehensive income consolidated	0.00%	-0.12%	-0.13%	0.00%
Amount of share in comprehensive income consolidated	-26.45	17.47	12.47	37.64
Share in comprehensive income consolidated	0.07%	-0.04%	-0.03%	-0.09%

Disclosure of details of entities consolidated [Table]

..(9)

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

Entities consolidated [Axis]	33	34	35	36
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Dial Health Drug Supplies Private Limited	Mahaveer Medi-Sales Private Limited	Reenav Pharma Private Limited	Venkatesh Medico Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	-177.93	698.16	14.74	-24.19
Net assets of entity as percentage of consolidated net assets	-0.25%	0.99%	0.02%	-0.03%
Amount of share in profit or loss of entity consolidated	-55.01	241.54	8.24	-5.56
Share in profit or loss of entity as percentage of consolidated profit or loss	0.14%	-0.60%	-0.02%	0.01%
Amount of share in other comprehensive income consolidated	0	-0.69	0	-0.3
Share in other comprehensive income consolidated	0.00%	-0.65%	0.00%	-0.28%
Amount of share in comprehensive income consolidated	-55.01	240.85	8.24	-5.86
Share in comprehensive income consolidated	0.14%	-0.60%	-0.02%	0.01%

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

	01/04/2021 to 31/03/2022
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements**Disclosure of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	AHWSPL India Private Limited	AHWSPL India Private Limited	Threpsi Solutions Private Limited	Threpsi Solutions Private Limited
CIN of subsidiary company	U74990MH2019PTC325721	U74990MH2019PTC325721	U74999MH2019PTC320524	U74999MH2019PTC320524
Permanent account number of subsidiary company	AASCA3170C	AASCA3170C	AAHCT1527F	AAHCT1527F
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]	5		6	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ARZT and Health Private Limited	ARZT and Health Private Limited	Docon Technologies Private Limited	Docon Technologies Private Limited
CIN of subsidiary company	U51100MH2018PTC303960	U51100MH2018PTC303960	U72900KA2016PTC126436	U72900KA2016PTC126436
Permanent account number of subsidiary company	AAQCA4223J	AAQCA4223J	AAFCD7637L	AAFCD7637L
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	KARNATAKA	KARNATAKA
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]	7		8	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Instinct Innovations Private Limited	Instinct Innovations Private Limited	Ayro Retail Solutions Private Limited	Ayro Retail Solutions Private Limited
CIN of subsidiary company	U72300MH2015PTC270042	U72300MH2015PTC270042	U74999PN2017PTC190721	U74999PN2017PTC190721
Permanent account number of subsidiary company	AADCI9726P	AADCI9726P	AAGCC8460R	AAGCC8460R
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]

..(5)

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

Subsidiaries [Axis]	9		10	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Medlife Wellness Retail Private Limited	Medlife Wellness Retail Private Limited	Metarain Distributors Private Limited	Metarain Distributors Private Limited
CIN of subsidiary company	U24290KA2019PTC119959	U24290KA2019PTC119959	U74900KA2014PTC076073	U74900KA2014PTC076073
Permanent account number of subsidiary company	AAMCM3318A	AAMCM3318A	AAJCM3587A	AAJCM3587A
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	KARNATAKA	KARNATAKA
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]

..(6)

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

Subsidiaries [Axis]	11		12	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Aarush Tirupati Enterprise Private Limited	Aarush Tirupati Enterprise Private Limited	Aryan Wellness Private Limited	Aryan Wellness Private Limited
CIN of subsidiary company	U51909WB2020PTC235986	U51909WB2020PTC235986	U51909HR2017PTC071447	U51909HR2017PTC071447
Permanent account number of subsidiary company	AATCA1945L	AATCA1945L	AAQCA2231G	AAQCA2231G
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	WEST BENGAL	WEST BENGAL	HARYANA	HARYANA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	80.00%	80.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	80.00%	80.00%

Disclosure of subsidiaries [Table]

..(7)

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

Subsidiaries [Axis]	13		14	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	AKP Healthcare Private Limited	AKP Healthcare Private Limited	D. C. Agencies Private Limited	D. C. Agencies Private Limited
CIN of subsidiary company	U24304KA2017PTC106747	U24304KA2017PTC106747	U74999DL2016PTC304376	U74999DL2016PTC304376
Permanent account number of subsidiary company	AAQCA0774Q	AAQCA0774Q	AAFCD8004P	AAFCD8004P
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	DELHI	DELHI
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	51.00%	51.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	51.00%	51.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(8)

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

Subsidiaries [Axis]	15		16	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Desai Pharma Distributors Private Limited	Desai Pharma Distributors Private Limited	Dial Health Drug Supplies Private Limited	Dial Health Drug Supplies Private Limited
CIN of subsidiary company	U74999MH2013PTC247908	U74999MH2013PTC247908	U51101MH2015PTC270083	U51101MH2015PTC270083
Permanent account number of subsidiary company	AAECD7791E	AAECD7791E	AAFCD5316G	AAFCD5316G
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]

..(9)

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

Subsidiaries [Axis]	17		18	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Eastern Agencies Healthcare Private Limited	Eastern Agencies Healthcare Private Limited	Muthu Pharma Private Limited	Muthu Pharma Private Limited
CIN of subsidiary company	U74999MH2013PTC248123	U74999MH2013PTC248123	U51909TN2016PTC104638	U51909TN2016PTC104638
Permanent account number of subsidiary company	AAECD7847H	AAECD7847H	AAKCM2413N	AAKCM2413N
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]

..(10)

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

Subsidiaries [Axis]	19		20	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Pearl Medicals Private Limited	Pearl Medicals Private Limited	Rau and Co Pharma Private Limited	Rau and Co Pharma Private Limited
CIN of subsidiary company	U85120TN1999PTC042837	U85120TN1999PTC042837	U51109TN2016PTC104216	U51109TN2016PTC104216
Permanent account number of subsidiary company	AADCP7078D	AADCP7078D	AAHCR6434M	AAHCR6434M
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	TAMIL NADU	TAMIL NADU	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]

..(11)

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

Subsidiaries [Axis]	21		22	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Reenav Pharma Private Limited	Reenav Pharma Private Limited	Shell Pharmaceuticals Private Limited	Shell Pharmaceuticals Private Limited
CIN of subsidiary company	U74999MH2018PTC308208	U74999MH2018PTC308208	U51909TN2009PTC072476	U51909TN2009PTC072476
Permanent account number of subsidiary company	AAICR8983Q	AAICR8983Q	AANCS3235R	AANCS3235R
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	51.00%	51.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	51.00%	51.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(12)

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

Subsidiaries [Axis]	23		24	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	VPI Medisales Private Limited	VPI Medisales Private Limited	Mahaveer Medi-Sales Private Limited	Mahaveer Medi-Sales Private Limited
CIN of subsidiary company	U51909KA2016PTC095479	U51909KA2016PTC095479	U51103KA2016PTC086880	U51103KA2016PTC086880
Permanent account number of subsidiary company	AAFCV5557R	AAFCV5557R	AAKCM2337H	AAKCM2337H
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	KARNATAKA	KARNATAKA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	51.00%	51.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	51.00%	51.00%

Disclosure of subsidiaries [Table]

..(13)

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

Subsidiaries [Axis]	25		26	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Venkatesh Medico Private Limited	Venkatesh Medico Private Limited	Aushad Pharma Distributors Private Limited	Aushad Pharma Distributors Private Limited
CIN of subsidiary company	U24304KA2017PTC106716	U24304KA2017PTC106716	U24290KA2018PTC119413	U24290KA2018PTC119413
Permanent account number of subsidiary company	AAGCV1153J	AAGCV1153J	AARCA6748D	AARCA6748D
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	KARNATAKA	KARNATAKA	KARNATAKA	KARNATAKA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	51.00%	51.00%	51.00%	51.00%
Proportion of voting rights held in subsidiary	51.00%	51.00%	51.00%	51.00%

Disclosure of subsidiaries [Table]

..(14)

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

Subsidiaries [Axis]	27		28	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Avighna Medicare Private Limited	Avighna Medicare Private Limited	Medlife International Private Limited	Medlife International Private Limited
CIN of subsidiary company	U51909PN2018PTC179888	U51909PN2018PTC179888	U24230BR2014PTC023149	U24230BR2014PTC023149
Permanent account number of subsidiary company	AARCA5145J	AARCA5145J	AAJCM4627M	AAJCM4627M
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	BIHAR	BIHAR
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	0.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	0.00%	100.00%

Disclosure of subsidiaries [Table]

..(15)

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

Subsidiaries [Axis]	29		30	31
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Evriksh Healthcare Private Limited	Evriksh Healthcare Private Limited	Akna Medical Private Limited	Allumer Medical Private Limited
CIN of subsidiary company	U85110MH2015PTC327230	U85110MH2015PTC327230	U74999HR2018PTC073972	U33110DL2014PTC268297
Permanent account number of subsidiary company	AAECE0687N	AAECE0687N	AAQCA8781M	AAMCA7785K
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	MAHARASHTRA	MAHARASHTRA	HARYANA	DELHI
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	0.00%	100.00%	(A) 67.30%	(B) 67.30%
Proportion of voting rights held in subsidiary	0.00%	100.00%	(C) 67.30%	(D) 67.30%

Footnotes

(A) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(B) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(C) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(D) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

Disclosure of subsidiaries [Table]

..(16)

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

Subsidiaries [Axis]	32	33	34	35
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Shreeji Distributors Pharma Private Limited	Vardhman Health Specialities Private Limited	Cosaintis Products Private Limited	Healthchain Private Limited
CIN of subsidiary company	U52310MH2006PTC159945	U85110KA1997PTC022000	U24230HR2021PTC093612	U72900KA2021PTC147222
Permanent account number of subsidiary company	AAJCS7469P	AABCV0550E	AAJCC3496J	AAFCH7747B
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	MAHARASHTRA	KARNATAKA	HARYANA	KARNATAKA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	(A) 67.30%	(B) 67.30%	(C) 67.30%	(D) 47.11%
Proportion of voting rights held in subsidiary	(E) 67.30%	(F) 67.30%	(G) 67.30%	(H) 47.11%

Footnotes

(A) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(B) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(C) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(D) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 47.11% of voting interests in Akna, it holds 100% economic interest.

(E) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(F) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(G) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(H) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 47.11% of voting interests in Akna, it holds 100% economic interest.

Disclosure of subsidiaries [Table]

..(17)

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

Subsidiaries [Axis]	36	37	38	39
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Supplythis Technologies Private Limited	Thyrocare Technologies Limited	Nuclear Healthcare Limited	Care Easy Health Tech Private Limited
CIN of subsidiary company	U51909KA2021PTC148214	L85110MH2000PLC123882	U74120MH2011PLC212839	U85100MH2021PTC371921
Permanent account number of subsidiary company	ABGCS2044C	AABCT2577P	AADCN5392G	AAJCC9270C
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA	NA	NA
Principal place of business of subsidiary	KARNATAKA	MAHARASHTRA	MAHARASHTRA	MAHARASHTRA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	(A) 67.30%	71.18%	71.18%	80.00%
Proportion of voting rights held in subsidiary	(B) 67.30%	71.18%	71.18%	80.00%

Footnotes

(A) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

(B) The Group has determined that the risks and rewards with respect to the call and put options held by the Group and non-controlling shareholders, respectively, reside with API and therefore no non-controlling interest has been recognized in respect of this acquisition in the consolidated financial statements. Accordingly, though the Group holds 67.30% of voting interests in Akna, it holds 100% economic interest.

Disclosure of associates [Table]

..(1)

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

Associates [Axis]	1	2	3
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of associates [Abstract]			
Disclosure of associates [Line items]			
Name of associate entity	MARG ERP LIMITED	EQUINOX LABS PRIVATE LIMITED	Impex Healthcare Private Limited
CIN of associate entity	U72200DL2000PLC108674	U74999MH2017PTC297024	U51900DL2020PTC370176
Permanent account number of associate entity	AADCM6780B	AAECE7062P	AAFCI8134F
Principal place of business of associate	DELHI	MAHARASHTRA	DELHI
Country of incorporation of associate	INDIA	INDIA	INDIA
Proportion of ownership interest in associate	49.00%	30.00%	26.00%
Proportion of voting rights held in associate	49.00%	30.00%	26.00%

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Disclosure of associates [TextBlock]		
Method used to account for investments in subsidiaries	EQUITY	EQUITY
Method used to account for investments in joint ventures	NA	NA
Method used to account for investments in associates	equity method of accounting	equity method of accounting

[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]			
	29		30	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) Evermed Holdings Pte. Ltd.	Evermed Holdings Pte. Ltd.	(B) CDPQ Private Equity Asia Pte. Ltd.	CDPQ Private Equity Asia Pte. Ltd.
Country of incorporation or residence of related party	SINGAPORE	SINGAPORE	SINGAPORE	SINGAPORE
Permanent account number of related party	AAECE0837A	AAECE0837A	AAGCC6509F	AAGCC6509F
Description of nature of transactions with related party	NA	NA	NA	Compulsory Convertible Preference Shares issued to, Equity Shares Allotment
Description of nature of related party relationship	Entities having significant influence over the Company (having rights to appoint board member)	Entities having significant influence over the Company (having rights to appoint board member)	Entities having significant influence over the Company (having rights to appoint board member)	Entities having significant influence over the Company (having rights to appoint board member)
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) (w.e.f. August 27, 2020, and upto September 27, 2021)

(B) (w.e.f. August 27, 2020, and upto July 24, 2021)

Disclosure of transactions between related parties [Table]

..(2)

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]			
	32		33	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) Eight Roads Ventures India III LP	Eight Roads Ventures India III LP	(B) F-Prime Capital Partners Healthcare Fund V LP	F-Prime Capital Partners Healthcare Fund V LP
Country of incorporation or residence of related party	BERMUDA	BERMUDA	UNITED STATES	UNITED STATES
Permanent account number of related party	AAGFE9305C	AAGFE9305C	AAAAF7467M	AAAAF7467M
Description of nature of transactions with related party	NA	Compulsory Convertible Preference Shares issued to	NA	Compulsory Convertible Preference Shares issued to
Description of nature of related party relationship	Entities having significant influence over the Company (having rights to appoint board member)	Entities having significant influence over the Company (having rights to appoint board member)	Entities having significant influence over the Company (having rights to appoint board member)	Entities having significant influence over the Company (having rights to appoint board member)
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) (w.e.f. August 27, 2020, and upto April 05, 2021)

(B) (w.e.f. August 27, 2020, and upto April 05, 2021)

Disclosure of transactions between related parties [Table]

..(3)

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]			
	34		35	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) Lightstone Fund S.A.	Lightstone Fund S.A.	(B) The Fundamentum Partnership Fund I	The Fundamentum Partnership Fund I
Country of incorporation or residence of related party	LUXEMBOURG	LUXEMBOURG	INDIA	INDIA
Permanent account number of related party	AADCL9893L	AADCL9893L	AACTT9886F	AACTT9886F
Description of nature of transactions with related party	NA	Compulsory Convertible Preference Shares issued to	NA	Compulsory Convertible Preference Shares issued to
Description of nature of related party relationship	Entities having significant influence over the Company (having rights to appoint board member)	Entities having significant influence over the Company (having rights to appoint board member)	Entities having significant influence over the Company (having rights to appoint board member)	Entities having significant influence over the Company (having rights to appoint board member)
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) (w.e.f. August 27, 2020, and upto June 23, 2021)

(B) (w.e.f. August 27, 2020, and upto January 25, 2021)

Disclosure of transactions between related parties [Table]

..(4)

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]			
	36		62	65
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) MacRitchie Investments Pte. Ltd.	MacRitchie Investments Pte. Ltd.	(B) Jaydeep Tank HUF	(C) Naspers Ventures B. V.
Country of incorporation or residence of related party	SINGAPORE	SINGAPORE	INDIA	NETHERLANDS
Permanent account number of related party	AAFCEM1240G	AAFCEM1240G	AAFHJ2677B	AAGCN0648C
Description of nature of transactions with related party	Equity Shares Allotment, Compulsory Convertible Preference Shares issued to, Conversion of Convertible Preference Shares in to Equity	Compulsory Convertible Preference Shares issued to	Equity Shares Allotment, Compulsory Convertible Preference Shares issued to, Conversion of Convertible Preference Shares in to Equity	Equity Shares Allotment, Compulsory Convertible Preference Shares issued to, Conversion of Convertible Preference Shares in to Equity
Description of nature of related party relationship	Entities having significant influence over the Company (having rights to appoint board member)	Entities having significant influence over the Company (having rights to appoint board member)	Entities having significant influence of director	Entities having significant influence over the Company (having rights to appoint board member)
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) (w.e.f. August 27, 2020)

(B) (w.e.f. September 09, 2021)

(C) (w.e.f. April 05, 2021)

Disclosure of transactions between related parties [Table]

..(5)

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]			
	66	70	71	72
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) Puri Advisors LLP	(B) TPG Growth V SF Markets Pte. Ltd	(C) Bessemer India Capital Holdings II Ltd.	(D) Prasad Uno Family Trust
Country of incorporation or residence of related party	INDIA	SINGAPORE	MAURITIUS	INDIA
Permanent account number of related party	AAZFP6692G	AAICT2587L		AAEAP0249H
Description of nature of transactions with related party	Legal Professional Fees, Trade payables	Equity Shares Allotment, Compulsory Convertible Preference Shares issued to, Conversion of Convertible Preference Shares in to Equity	NA	NA
Description of nature of related party relationship	Entity in which Director / Key Managerial Personnel is a Partner	Entities having significant influence over the Company (having rights to appoint board member)	Entities having significant influence over the Company (having rights to appoint board member)	Entities having significant influence over the Company (having rights to appoint board member)
Related party transactions [Abstract]				
Other related party transactions expense	11.21			
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	3.04	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) (w.e.f. April 20, 2021)

(B) (w.e.f. March 01, 2021)

(C) (w.e.f. August 27, 2020, and upto June 23, 2021)

(D) (w.e.f. January 25, 2021, and upto September 27, 2021)

Disclosure of transactions between related parties [Table]

..(6)

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
Related party [Axis]	73	1		2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) TIMF Holdings	Ascent Health and Wellness Solutions Private Limited	Ascent Health and Wellness Solutions Private Limited	Aycon Graph Connect Private Limited
Country of incorporation or residence of related party	MAURITIUS	INDIA	INDIA	INDIA
CIN of related party		U74120MH2013PTC245700	U74120MH2013PTC245700	U72900MH2019PTC327097
Description of nature of transactions with related party	NA	NA	Sale of Goods (net of return),Purchase (net of return),Sale of services,Interest Income,Interest expense,Loan taken from	NA
Description of nature of related party relationship	Entities having significant influence over the Company (having rights to appoint board member)	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
Related party transactions [Abstract]				
Purchases of goods related party transactions			90.57	
Revenue from sale of goods related party transactions			1.88	
Revenue from rendering of services related party transactions			2.65	
Other related party transactions expense			3.75	
Other related party transactions income			48.44	
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) (w.e.f. December 30, 2020, and upto January 25, 2021)

Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	2	3		4
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Aycon Graph Connect Private Limited	AKP Healthcare Private Limited	(A) AKP Healthcare Private Limited	Aushad Pharma Distributors Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U72900MH2019PTC327097	U24304KA2017PTC106747	U24304KA2017PTC106747	U24290KA2018PTC119413
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
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) (w.e.f. August 27, 2020)

Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	4	5		6
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) Aushad Pharma Distributors Private Limited	Rau and Co Pharma Private Limited	(B) 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	U24290KA2018PTC119413	U51109TN2016PTC104216	U51109TN2016PTC104216	U74999MH2018PTC308208
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
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) (w.e.f. August 27, 2020)

(B) (w.e.f. August 27, 2020)

Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	6	7		8
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) Reenav Pharma Private Limited	Dial Health drug Supplies Private Limited	(B) Dial Health drug Supplies Private Limited	AARUSH TIRUPATI ENTERPRISE PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74999MH2018PTC308208	U51101MH2015PTC270083	U51101MH2015PTC270083	U51909WB2020PTC235986
Description of nature of transactions with related party	NA	NA	NA	Sale of Goods (net of return),Purchase (net of return)
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
Related party transactions [Abstract]				
Purchases of goods related party transactions				7.26
Revenue from sale of goods related party transactions				1.11
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) (w.e.f. August 27, 2020)

(B) (w.e.f. August 27, 2020)

Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	8	9		10
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) AARUSH TIRUPATI ENTERPRISE PRIVATE LIMITED	Aryan Wellness Private Limited	(B) 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	U51909WB2020PTC235986	U51909HR2017PTC071447	U51909HR2017PTC071447	U74999DL2016PTC304376
Description of nature of transactions with related party	NA	NA	Purchase (net of return), Sale of services	NA
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
Related party transactions [Abstract]				
Purchases of goods related party transactions			44.28	
Revenue from rendering of services related party transactions			2.63	
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) (w.e.f. August 27, 2020)

(B) (w.e.f. August 27, 2020)

Disclosure of transactions between related parties [Table]

..(11)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	10	11		12
Related party [Axis]	10	11	11	12
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) D. C. Agencies Private Limited	Desai Pharma Distributors Private Limited	(B) Desai Pharma Distributors Private Limited	Eastern Agencies Healthcare Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74999DL2016PTC304376	U74999MH2013PTC247908	U74999MH2013PTC247908	U74999MH2013PTC248123
Description of nature of transactions with related party	Sale of Goods (net of return),Purchase (net of return),Sale of services	NA	Purchase (net of return),Sale of services	NA
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
Related party transactions [Abstract]				
Purchases of goods related party transactions	61.21		18.51	
Revenue from sale of goods related party transactions	0.19			
Revenue from rendering of services related party transactions	4.84		1.91	
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) (w.e.f. August 27, 2020)

(B) (w.e.f. August 27, 2020)

Disclosure of transactions between related parties [Table]

..(12)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	12	13		14
Related party [Axis]	12	13	13	14
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) Eastern Agencies Healthcare Private Limited	Mahaveer Medi-Sales Private Limited	(B) 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	U74999MH2013PTC248123	U51103KA2016PTC086880	U51103KA2016PTC086880	U51909TN2016PTC104638
Description of nature of transactions with related party	Purchase (net of return), Sale of services	NA	Purchase (net of return)	NA
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
Related party transactions [Abstract]				
Purchases of goods related party transactions	90.3		8.28	
Revenue from rendering of services related party transactions	4.19			
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) (w.e.f. August 27, 2020)

(B) (w.e.f. August 27, 2020)

Disclosure of transactions between related parties [Table]

..(13)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	14	15		16
Related party [Axis]	14	15	15	16
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) Muthu Pharma Private Limited	Pearl Medicals Private Limited	(B) Pearl Medicals Private Limited	VPI Medisales Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U51909TN2016PTC104638	U85120TN1999PTC042837	U85120TN1999PTC042837	U51909KA2016PTC095479
Description of nature of transactions with related party	Purchase (net of return), Sale of services	NA	Purchase (net of return)	NA
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
Related party transactions [Abstract]				
Purchases of goods related party transactions	4.8		0.4	
Revenue from rendering of services related party transactions	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) (w.e.f. August 27, 2020)

(B) (w.e.f. August 27, 2020)

Disclosure of transactions between related parties [Table]

..(14)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	16	17		18
Related party [Axis]	16	17	17	18
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) VPI Medisales Private Limited	Avighna Medicare Private Limited	(B) Avighna Medicare Private Limited	Shell Pharmaceuticals Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U51909KA2016PTC095479	U51909PN2018PTC179888	U51909PN2018PTC179888	U51909TN2009PTC072476
Description of nature of transactions with related party	Purchase (net of return)	NA	NA	NA
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
Related party transactions [Abstract]				
Purchases of goods related party transactions	16.89			
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) (w.e.f. August 27, 2020)

(B) (w.e.f. August 27, 2020)

Disclosure of transactions between related parties [Table]

..(15)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	18	19		37
Related party [Axis]	18	19	19	37
	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) Shell Pharmaceuticals Private Limited	Ayro Retail Solutions Private Limited	(B) Ayro Retail Solutions Private Limited	THREPSI SOLUTIONS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U51909TN2009PTC072476	U74999PN2017PTC190721	U74999PN2017PTC190721	U74999MH2019PTC320524
Description of nature of transactions with related party	Purchase (net of return)	NA	Sale of services	NA
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
Related party transactions [Abstract]				
Purchases of goods related party transactions	8.82			
Revenue from rendering of services related party transactions			0.96	
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) (w.e.f. August 27, 2020)

(B) (w.e.f. August 27, 2020)

Disclosure of transactions between related parties [Table]

..(16)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	37	38		39
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	THREPSI SOLUTIONS PRIVATE LIMITED	AHWSPL INDIA PRIVATE LIMITED	AHWSPL INDIA PRIVATE LIMITED	ASCENT WELLNESS AND PHARMA SOLUTIONS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74999MH2019PTC320524	U74990MH2019PTC325721	U74990MH2019PTC325721	U74999MH2019PTC325869
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
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]

..(17)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	39	40		41
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASCENT WELLNESS AND PHARMA SOLUTIONS PRIVATE LIMITED	AKNA MEDICAL PRIVATE LIMITED	AKNA MEDICAL PRIVATE LIMITED	ARZT AND HEALTH PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74999MH2019PTC325869	U74999HR2018PTC073972	U74999HR2018PTC073972	U51100MH2018PTC303960
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
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]

..(18)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	41	42		43
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) ARZT AND HEALTH PRIVATE LIMITED	MEDLIFE WELLNESS RETAIL PRIVATE LIMITED	(B) MEDLIFE WELLNESS RETAIL PRIVATE LIMITED	METARAIN DISTRIBUTORS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U51100MH2018PTC303960	U24290KA2019PTC119959	U24290KA2019PTC119959	U74900KA2014PTC076073
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
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) (w.e.f. August 27, 2020)

(B) (w.e.f. January 22, 2021)

Disclosure of transactions between related parties [Table]

..(19)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	43	44		45
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) METARAIN DISTRIBUTORS PRIVATE LIMITED	DOCON TECHNOLOGIES PRIVATE LIMITED	(B) DOCON TECHNOLOGIES PRIVATE LIMITED	INSTINCT INNOVATIONS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74900KA2014PTC076073	U72900KA2016PTC126436	U72900KA2016PTC126436	U72300MH2015PTC270042
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
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) (w.e.f. January 22, 2021)

(B) (w.e.f. August 27, 2020)

Disclosure of transactions between related parties [Table]

..(20)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	45	46		48
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) INSTINCT INNOVATIONS PRIVATE LIMITED	VENKATESH MEDICO PRIVATE LIMITED	(B) VENKATESH MEDICO PRIVATE LIMITED	(C) BHAIKAV HEALTH AND WELLNESS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U72300MH2015PTC270042	U24304KA2017PTC106716	U24304KA2017PTC106716	U74120MH2012PTC227617
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
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) (w.e.f. May 08, 2020)

(B) (w.e.f. August 27, 2020)

(C) (w.e.f. 27 August 2020 upto February 8, 2021)

Disclosure of transactions between related parties [Table]

..(21)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	49	50	51	52
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) CARE EASY HEALTH TECH PRIVATE LIMITED	(B) THYROCARE TECHNOLOGIES LIMITED	(C) NUCLEAR HEALTHCARE LIMITED	(D) ALLUMER MEDICAL PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U85100MH2021PTC371921	L85110MH2000PLC123882	U74120MH2011PLC212839	U33110DL2014PTC268297
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
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) (w.e.f. November 29, 2021)

(B) (w.e.f. September 02, 2021)

(C) (w.e.f. September 02, 2021)

(D) (w.e.f. September 17, 2021)

Disclosure of transactions between related parties [Table]

..(22)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	53	54	55	56
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) SHREEJI DISTRIBUTORS PHARMA PRIVATE LIMITED	(B) VARDHMAN HEALTH SPECIALITIES PRIVATE LIMITED	(C) COSAINTIS PRODUCTS PRIVATE LIMITED	(D) HEALTHCHAIN PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U52310MH2006PTC159945	U85110KA1997PTC022000	U24230HR2021PTC093612	U72900KA2021PTC147222
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies	Subsidiaries and Step down subsidiary companies
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) (w.e.f. September 17, 2021)

(B) (w.e.f. September 17, 2021)

(C) (w.e.f. September 17, 2021)

(D) (w.e.f. September 17, 2021)

Disclosure of transactions between related parties [Table]

..(23)

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

Categories of related parties [Axis]	Subsidiaries [Member]	Associates [Member]		
Related party [Axis]	57	64	75	76
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) SUPPLYTHIS TECHNOLOGIES PRIVATE LIMITED	(B) MARG ERP LIMITED	(C) IMPEX HEALTHCARE PRIVATE LIMITED	(D) EQUINOX LABS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U51909KA2021PTC148214	U72200DL2000PLC108674	U51900DL2020PTC370176	U74999MH2017PTC297024
Description of nature of transactions with related party	NA	Interest Income, Loan given to, Investments during the period, Loans given, Investment in associates, Interest accrued	Textual information (49) [See below]	Investment in associates
Description of nature of related party relationship	Subsidiaries and Step down subsidiary companies	Associates	Associates	Associates
Related party transactions [Abstract]				
Purchases of goods related party transactions			56.42	
Revenue from sale of goods related party transactions			17.02	
Other related party transactions income		5.21	37.61	
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	4.21	0
Amounts receivable related party transactions	0	205.21	366.5	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) (w.e.f. September 17, 2021)

(B) (w.e.f. October 14, 2021)

(C) (w.e.f. September 17, 2021)

(D) (w.e.f. September 02, 2021)

Disclosure of transactions between related parties [Table]

..(24)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]				
	Related party [Axis]	20		21	
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]					
Disclosure of transactions between related parties [Line items]					
Name of related party	(A) DHARMIL NIRUPAM SHETH	DHARMIL NIRUPAM SHETH	(B) Vishal Vijay Gupta	Vishal Vijay Gupta	Vishal Vijay Gupta
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BMNPS9924H	BMNPS9924H	AEIPG5919C	AEIPG5919C	AEIPG5919C
Description of nature of transactions with related party	Textual information (50) [See below]	Reimbursement of Expenses, Compulsory Convertible Debentures issued to, Conversion of Compulsory Convertible Debenture to Equity, Call money received on Compulsory Convertible Debentures	NA	NA	NA
Description of nature of related party relationship	Co-founder, Whole Time Director, Chief Business Officer/ KMP	KMP	Director	Director	Director
Related party transactions [Abstract]					
Other related party transactions expense	790.94	0.07			
Other related party transactions contribution received	0	0	0	0	0
Outstanding balances for related party transactions [Abstract]					
Amounts payable related party transactions	0	0	0	0	0
Amounts receivable related party transactions	0	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0	0

Footnotes

(A) (w.e.f. September 09, 2021)

(B) (w.e.f. August 27, 2020, and upto September 07, 2021)

Disclosure of transactions between related parties [Table]

..(25)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	22		23	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) Kartik Srivatsa	Kartik Srivatsa	(B) Ankur Nand Thadani	Ankur Nand Thadani
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BCAPS4506G	BCAPS4506G	AFIPT6422J	AFIPT6422J
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Director	Director	Non-Executive 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

Footnotes

(A) (w.e.f. August 27, 2020, and upto September 09, 2021)

(B) (w.e.f. March 02, 2021)

Disclosure of transactions between related parties [Table]

..(26)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]				
	Related party [Axis]	24		25	
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]					
Disclosure of transactions between related parties [Line items]					
Name of related party	Siddharth Bhaskar Shah	Siddharth Bhaskar Shah	Harsh Shailesh Parekh	Harsh Shailesh Parekh	
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA	
Permanent account number of related party	BIGPS6015Q	BIGPS6015Q	AOWPP8606H	AOWPP8606H	
Description of nature of transactions with related party	Textual information (51) [See below]	Reimbursement of Expenses, Loans taken, Compulsory Convertible Debentures issued to .Conversion of Compulsory Convertible Debenture to Equity, Call money received on Compulsory Convertible Debentures	Textual information (52) [See below]	Conversion of Compulsory Convertible Debenture to Equity, Call money received on Compulsory Convertible Debentures, Compulsory Convertible Debentures issued to	
Description of nature of related party relationship	Co-founder, Managing Director and CEO	Managing Director	Co-founder, Whole Time Director, Chief Business Officer/ KMP	Wholetime Director	
Related party transactions [Abstract]					
Other related party transactions expense	597.3	0.25	560.13		
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]

..(27)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]				
	Related party [Axis]	26		27	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	
Disclosure of transactions between related parties [Abstract]					
Disclosure of transactions between related parties [Line items]					
Name of related party	Dhaval Rajesh Shah	Dhaval Rajesh Shah	(A) Sandeep Kumar Singh	Sandeep Kumar Singh	
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA	
Permanent account number of related party	BQCPS5912E	BQCPS5912E	BPHPS8329K	BPHPS8329K	
Description of nature of transactions with related party	Textual information (53) [See below]	Reimbursement of Expenses, Compulsory Convertible Debentures issued to, Conversion of Compulsory Convertible Debenture to Equity, Call money received on Compulsory Convertible Debentures	NA	NA	
Description of nature of related party relationship	Co-founder and Chief business officer/ KMP	Whole Time Director	Director	Director	
Related party transactions [Abstract]					
Other related party transactions expense	770.55	0.32			
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) (w.e.f. August 27, 2020, and upto September 07, 2021)

Disclosure of transactions between related parties [Table]

..(28)

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		31	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) Dovaldas Buzinskas	Dovaldas Buzinskas	(B) HARDIK DEDHIA	HARDIK DEDHIA
Country of incorporation or residence of related party	SINGAPORE	SINGAPORE	INDIA	INDIA
Permanent account number of related party			AMOPD1450D	AMOPD1450D
Identification number of foreign related party in country of incorporation or residence	24504111	24504111		
Description of nature of transactions with related party	NA	NA	Textual information (54) [See below]	Conversion of Compulsory Convertible Debenture to Equity, Call money received on Compulsory Convertible Debentures, Compulsory Convertible Debentures issued to
Description of nature of related party relationship	Director	Director	Co-founder and Chief Innovation Officer/ KMP	KMP
Related party transactions [Abstract]				
Other related party transactions expense			560.09	
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) (w.e.f. November 09, 2020, and upto September 09, 2021)

(B) (w.e.f. September 09, 2021)

Disclosure of transactions between related parties [Table]

..(29)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	47		58	59
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Drashti Shiram Shah	Drashti Shiram Shah	(A) ADITYA PURI	(B) DEEPAK CALIAN VAIDYA
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AUHPS6598N	AUHPS6598N	AAHPP2608K	AADPV1542M
Description of nature of transactions with related party	NA	Reimbursement of Expenses	Director Fees, Equity Allotment	Sitting Shares Expenses, Director Sitting Fees, Equity Shares Allotment, Trade payables
Description of nature of related party relationship	Company Secretary and Chief Compliance officer	(C) Company Secretary	Chairman and Non-Executive Director	Independent Director
Related party transactions [Abstract]				
Other related party transactions expense		0.1	0.02	2.58
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	2.25
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) (w.e.f. April 20, 2021)

(B) (w.e.f. April 20, 2021, and upto September 09, 2021)-Non executive Director (w.e.f. September 09, 2021)-Independent Director

(C) Wef 10 Feb 2021

Disclosure of transactions between related parties [Table]

..(30)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	61	67	68	69
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) JAYDEEP DAHYALAL TANK	(B) RAMAKANT SHARMA	(C) SUBRAMANIAM SOMASUNDARAM	(D) VINEETA RAI
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AABPT1193N	AZCPS5945F	APIPS2818H	AAJPR0156M
Description of nature of transactions with related party	Other Expenses, Director Sitting Fees, Equity Shares Allotment, Compulsory Convertible Preference Shares issued to, Conversion of Convertible Preference Shares in to Equity, Trade payables	Other Expenses, Director Sitting Fees, Equity Shares Allotment, Compulsory Convertible Preference Shares issued to, Conversion of Convertible Preference Shares in to Equity, Trade payables	Other Expenses, Director Sitting Fees, Trade payables	Other Expenses, Director Sitting Fees, Trade payables
Description of nature of related party relationship	Independent Director	Independent Director	Independent Director	Independent Director
Related party transactions [Abstract]				
Other related party transactions expense	1.26	1.24	4.6	2.56
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1.08	1.08	4.05	2.25
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) (w.e.f. September 09, 2021)

(B) (w.e.f. September 09, 2021, and upto April 21, 2022)

(C) (w.e.f. September 09, 2021)

(D) (w.e.f. September 09, 2021)

Disclosure of transactions between related parties [Table]

..(31)

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]	
	74	77	60	63
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) ASHUTOSH SHARMA	Chebolu V Ram	Hemangi Desai	(B) Manjula Dedhia
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AUPPS7316A	ABFPC5808C	ALGPD2048A	AERPD3171J
Description of nature of transactions with related party	NA	Reimbursement of Expenses	Conversion of Convertible Preference Shares in to Equity	Conversion of Convertible Preference Shares in to Equity
Description of nature of related party relationship	Non-Executive Director	Chief Financial Officer	Relative of Key Managerial Personnel	Relative of Key Managerial Personnel
Related party transactions [Abstract]				
Other related party transactions expense		0.06		
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) (w.e.f. April 05, 2021)

(B) (w.e.f. September 09, 2021)

Disclosure of transactions between related parties [Table]

..(32)

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

Categories of related parties [Axis]	Other related parties [Member]
Related party [Axis]	78
	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]	
Disclosure of transactions between related parties [Line items]	
Name of related party	Savita Sharma
Country of incorporation or residence of related party	INDIA
Permanent account number of related party	BCBPS4118M
Description of nature of transactions with related party	Reimbursement of Expenses
Description of nature of related party relationship	Relative of Key Managerial Personnel
Related party transactions [Abstract]	
Other related party transactions expense	0.01
Other related party transactions contribution received	0
Outstanding balances for related party transactions [Abstract]	
Amounts payable related party transactions	0
Amounts receivable related party transactions	0
Outstanding commitments made by entity, related party transactions	0
Outstanding commitments made on behalf of entity, related party transactions	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0
Expense recognised during period for bad and doubtful debts for related party transaction	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]	Textual information (55) [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 (49)**Description of nature of transactions with related party**

Sale of Goods (net of return),Purchase (net of return),Interest Income,Loan given to,Loan repaid,Deemed Investment in associate - Corporate guarantee fee income,Loans given,Trade receivables,Trade payables

Textual information (50)**Description of nature of transactions with related party**

Reimbursement of Expenses,Conversion of Compulsory Convertible Debenture to Equity,Call money received on Compulsory Convertible Debentures,,Conversion of Compulsory Convertible Debenture to Non Convertible Debenture,Redemption of Non Convertible Debenture,Compulsory Convertible Debentures issued to,Short term employee benefits

Textual information (51)**Description of nature of transactions with related party**

Reimbursement of Expenses,Conversion of Compulsory Convertible Debenture to Equity,Call money received on Compulsory Convertible Debentures,Conversion of Compulsory Convertible Debenture to Non Convertible Debenture,Redemption of Non Convertible Debenture,Compulsory Convertible Debentures issued to,Conversion of Convertible Preference Shares in to Equity,Short term employee benefits

Textual information (52)

Description of nature of transactions with related party

Reimbursement of Expenses, Conversion of Compulsory Convertible Debenture to Equity, Call money received on Compulsory Convertible Debentures, Conversion of Compulsory Convertible Debenture to Non Convertible Debenture, Redemption of Non Convertible Debenture, Compulsory Convertible Debentures issued to, Short term employee benefits

Textual information (53)

Description of nature of transactions with related party

Reimbursement of Expenses, Conversion of Compulsory Convertible Debenture to Equity, Call money received on Compulsory Convertible Debentures, Conversion of Compulsory Convertible Debenture to Non Convertible Debenture, Redemption of Non Convertible Debenture, Compulsory Convertible Debentures issued to, Short term employee benefits

Textual information (54)

Description of nature of transactions with related party

Reimbursement of Expenses, Conversion of Compulsory Convertible Debenture to Equity, Call money received on Compulsory Convertible Debentures, Conversion of Compulsory Convertible Debenture to Non Convertible Debenture, Redemption of Non Convertible Debenture, Compulsory Convertible Debentures issued to, Short term employee benefits

Textual information (55)

Disclosure of related party [Text Block]

51 Related parties transactions

(i) Names of related parties and description of relationship

Name of the Entity	Relationship with the entity
Threpsi Solutions Private Limited	Subsidiaries and Step down subsidiary companies
AHWSPL India Private Limited	
Ascent Health and Wellness Solutions Private Limited	
Akna Medical Private Limited (w.e.f. September 17, 2021)	
Arzt And Health Private Limited (w.e.f. August 27, 2020)	
Aycon Graph Connect Private Limited	
Medlife Wellness Retail Private Limited (w.e.f. January 22, 2021)	
Metarain Distributors Private Limited (w.e.f. January 22, 2021)	
Docon Technologies Private Limited (w.e.f. August 27, 2020)	
AKP Healthcare Private Limited (w.e.f. August 27, 2020)	
Aushad Pharma Distributors Private Limited (w.e.f. August 27, 2020)	
Rau and Co Pharma Private Limited (w.e.f. August 27, 2020)	
Reenav Pharma Private Limited (w.e.f. August 27, 2020)	
Instinct Innovations Private Limited (w.e.f. May 08, 2020)	
Dial Health Drug Supplies Private Limited (w.e.f. August 27, 2020)	
Ayro Retail Solutions Private Limited (w.e.f. August 27, 2020)	
Aarush Tirupati Enterprise Private limited (w.e.f. August 27, 2020)	
Aryan Wellness Private Limited (w.e.f. August 27, 2020)	
D. C. Agencies Private Limited (w.e.f. August 27, 2020)	
Desai Pharma Distributors Private Limited (w.e.f. August 27, 2020)	
Eastern Agencies Healthcare Private Limited (w.e.f. August 27, 2020)	

Mahaveer Medi-Sales Private Limited (w.e.f. August 27, 2020)

Muthu Pharma Private Limited (w.e.f. August 27, 2020)

Pearl Medicals Private Limited (w.e.f. August 27, 2020)

VPI Medisales Private Limited (w.e.f. August 27, 2020)

Shell Pharmaceuticals Private Limited (w.e.f. August 27, 2020)

Avighna Medicare Private Limited (w.e.f. August 27, 2020)

Venkatesh Medico Private Limited (w.e.f. August 27, 2020)

Bhairav Health and Wellness Private Limited ((w.e.f. 27 August 2020 upto February 8, 2021)

Care Easy Health Tech Private Limited (w.e.f. November 29, 2021)

Thyrocare Technologies Limited (w.e.f. September 02, 2021)

Nuclear Healthcare Limited (w.e.f. September 02, 2021)

Allumer Medical Private Limited (w.e.f. September 17, 2021)

Shreeji Distributors Pharma Private Limited (w.e.f. September 17, 2021)

Vardhman Health Specialities Private Limited (w.e.f. September 17, 2021)

Cosaintis Products Private Limited (w.e.f. September 17, 2021)

Healthchain Private Limited (w.e.f. September 17, 2021)

Supplythis Technologies Private Limited (w.e.f. September 17, 2021)

Marg ERP Limited (w.e.f. October 14, 2021)

Associates

Impex Healthcare Private Limited (w.e.f. September 17, 2021 through Akna Medical Private Limited)

Equinox Labs Private Limited (w.e.f. September 02, 2021 through Thyrocare Technologies Limited)

Key Management Personnel

Siddharth Shah

Co-founder, Managing Director and CEO

Harsh Shailesh Parekh

Co-founder, Whole Time Director, Chief Business Officer/ KMP

Dharmil Sheth (w.e.f. September 09, 2021)

Co-founder, Whole Time Director, Chief Business Officer/ KMP

Dhaval Rajesh Shah

Co-founder and Chief business officer/ KMP

Hardik Dedhia (w.e.f. September 09, 2021)

Co-founder and Chief Innovation Officer/ KMP

Aditya Puri (w.e.f. April 20, 2021)	Chairman and Non-Executive Director
Ashutosh Sharma (w.e.f. April 05, 2021)	Non-Executive Director
Ankur Nand Thadani (w.e.f. March 02, 2021)	Non-Executive Director
Deepak Vaidya (w.e.f. April 20, 2021, and upto September 09, 2021)	Non-Executive Director
Deepak Vaidya (w.e.f. September 09, 2021)	Independent Director
Vineeta Rai (w.e.f. September 09, 2021)	Independent Director
Subramaniam Somasundaram (w.e.f. September 09, 2021)	Independent Director
Ramakant Sharma (w.e.f. September 09, 2021, and upto April 21, 2022)	Independent Director
Jaydeep Tank (w.e.f. September 09, 2021)	Independent Director
Vishal Vijay Gupta (w.e.f. August 27, 2020, and upto September 07, 2021)	Director
Kartik Srivatsa (w.e.f. August 27, 2020, and upto September 09, 2021)	Director
Sandeep Kumar Singh (w.e.f. August 27, 2020, and upto September 09, 2021)	Director
Dovaldas Buzinskas (w.e.f. November 09, 2020, and upto September 09, 2021)	Director
Prem Venkatachalam Pavoor (w.e.f. August 27, 2020, and upto April 08, 2021)	Director
Puncham Mukim (w.e.f. August 27, 2020, and upto April 08, 2021)	Director
Ahsish Kumar (w.e.f. August 27, 2020, and upto March 19, 2021)	Director
Jaydeep Tank HUF (w.e.f. September 09, 2021)	Entities having significant influence of director
Puri Advisors LLP (w.e.f. April 20, 2021)	Entities having significant influence of director
Shree Simba Chemist LLP	Entity in which Director / Key Managerial Personnel is a Partner
Evermed Holdings Pte. Ltd.(w.e.f. August 27, 2020,and upto September 27, 2021)	Entities having significant influence over the Company (having rights to appoint board member)
Bessemer India Capital Holdings II Ltd. (w.e.f. August 27, 2020,and upto June 23, 2021)	
Eight Roads Ventures India III LP and F-Prime Capital Partners Healthcare Fund V LP (w.e.f. August 27, 2020,and upto April 05, 2021)	
Lightstone Fund S.A. (w.e.f. August 27, 2020,and upto June 23, 2021)	

The Fundamentum Partnership Fund I (w.e.f. August 27, 2020, and upto January 25, 2021)

CDPQ Private Equity Asia Pte. Ltd. (w.e.f. August 27, 2020, and upto July 24, 2021)

TPG Growth V SF Markets Pte. Ltd. (w.e.f. March 01, 2021)

MacRitchie Investments Pte. Ltd. (w.e.f. August 27, 2020)

Naspers Ventures B. V. (w.e.f. April 05, 2021)

Prasid Uno Family Trust (w.e.f. January 25, 2021, and upto September 27, 2021)

TIMF Holdings (w.e.f. December 30, 2020, and upto January 25, 2021)

Manjula Dedhia (w.e.f. September 09, 2021)

Relative of Key Managerial Personnel

Hemangi Desai

(ii) Related party transactions during the year

Particulars	For the period ended	For the year ended
March 31, 2022	March 31, 2021	
i) API Holdings Limited		
Sale of Goods (net of return)		
Ascent Health and Wellness Solutions Private Limited	-	1.88
D. C. Agencies Private Limited	-	0.19
Aarush Tirupati Enterprise Private limited	-	1.11
Impex Healthcare Private Limited	17.02	-
Purchase (net of return)		
Ascent Health and Wellness Solutions Private Limited	-	90.57
Desai Pharma Distributors Private Limited	-	18.51
Eastern Agencies Healthcare Private Limited	-	90.3
Muthu Pharma Private Limited	-	4.8
D. C. Agencies Private Limited	-	61.21
VPI Medisales Private Limited	-	16.89
Mahaveer Medi-Sales Private Limited	-	8.28
Aryan Wellness Private Limited	-	44.28
Pearl Medicals Private Limited	-	0.4

Shell Pharmaceuticals Private Limited	-	8.82
Aarush Tirupati Enterprise Private limited	-	7.26
Impex Healthcare Private Limited	56.42	-
Sale of services		
Ascent Health and Wellness Solutions Private Limited	-	2.65
Desai Pharma Distributors Private Limited	-	1.91
Eastern Agencies Healthcare Private Limited	-	4.19
D. C. Agencies Private Limited	-	4.84
Aryan Wellness Private Limited	-	2.63
Muthu Pharma Private Limited	-	0.65
Ayro Retail Solutions Private Limited	-	0.96
Interest Income		
Ascent Health and Wellness Solutions Private Limited	-	48.44
Impex Healthcare Private Limited	22.91	-
Marg ERP Limited	5.21	-
Interest expense		
Ascent Health and Wellness Solutions Private Limited	-	3.75
Loan given to		
Marg ERP Limited	200	-
Impex Healthcare Private Limited	681.58	-
Loan repaid		
Impex Healthcare Private Limited	354.44	-
Loan taken from		
Ascent Health and Wellness Solutions Private Limited	-	146.36
Deemed Investment in associate - Corporate guarantee fee income		
Impex Healthcare Private Limited	14.7	-
Other Expenses		

Deepak Vaidya	2.5	-
Ramakant Sharma	1.2	-
Jaydeep Tank	1.2	-
Subramaniam Somasundaram	4.5	-
Vineeta Rai	2.5	-
Legal Professional Fees		
Puri Advisors LLP	11.21	-
Director Sitting Fees		
Aditya Puri	0.02	-
Deepak Vaidya	0.08	-
Ramakant Sharma	0.04	-
Jaydeep Tank	0.06	-
Subramaniam Somasundaram	0.1	-
Vineeta Rai	0.06	-
Reimbursement of Expenses		
Dhaval Shah	0.34	0.32
Dharmil Sheth	2.83	0.07
Siddharth Shah	0.04	0.25
Harsh Parekh	0.25	-
Chebolu V. Ram	0.06	-
Savita Sharma	0.01	-
Hardik Dedhia	0.21	-
Drashti Shriram Shah	-	0.1
Conversion of Compulsory Convertible Debenture to Equity		
Siddharth Shah	583.58	20.13
Harsh Parekh	547.71	18.04
Dharmil Sheth	774.48	21.32
Dhaval Shah	756.56	18.34
Hardik Dedhia	547.71	18.04

Call money received on Compulsory Convertible Debentures:

Siddharth Shah	583.45	20.13
Harsh Parekh	547.58	18.04
Dharmil Sheth	774.3	21.32
Dhaval Shah	756.39	18.33
Hardik Dedhia	547.58	18.04

Conversion of Compulsory Convertible Debenture to Non Convertible Debenture

Siddharth Shah	0.08	-
Harsh Parekh	0.08	-
Dharmil Sheth	0.08	-
Dhaval Shah	0.08	-
Hardik Dedhia	0.08	-

Redemption of Non Convertible Debenture

Siddharth Shah	0.08	-
Harsh Parekh	0.08	-
Dharmil Sheth	0.08	-
Dhaval Shah	0.08	-
Hardik Dedhia	0.08	-

Compulsory Convertible Debentures issued to :

Siddharth Shah	0.08	0.14
Harsh Parekh	0.08	0.13
Dharmil Sheth	0.08	0.18
Dhaval Shah	0.08	0.17
Hardik Dedhia	0.08	0.13

Equity Shares Allotment (For details of bonus equity shares refer note 22)

Aditya Puri	300	-
Deepak Vaidya	250	-
Ramakant Sharma	6.67	-
Jaydeep Tank	6	-

Jaydeep Tank HUF	0.67	-
CDPQ Private Equity Asia Pte. Ltd.	-	760.22
Naspers Ventures B. V.	1,433.33	-
MacRitchie Investments Pte. Ltd.	1,249.99	-
TPG Growth V SF Markets Pte. Ltd	1,133.33	-
Compulsory Convertible Preference Shares issued to :		
Ramakant Sharma	3.33	-
Jaydeep Tank	2.99	-
Jaydeep Tank HUF	0.33	-
CDPQ Private Equity Asia Pte. Ltd.	-	380.11
Eight Roads Ventures India III LP and F-Prime Capital Partners Healthcare Fund V LP	-	238.09
Lightstone Fund S.A.	-	643.74
MacRitchie Investments Pte. Ltd.	625	902.24
Naspers Ventures B. V.	716.66	-
The Fundamentum Partnership Fund I	-	25.88
TPG Growth V SF Markets Pte. Ltd.	566.67	-
Conversion of Convertible Preference Shares in to Equity :		
Ramakant Sharma	8.31	-
Jaydeep Tank	2.99	-
Jaydeep Tank HUF	0.33	-
Siddharth Shah	76.86	-
Manjula Dedhia	8.64	-
Hemangi Desai	8.71	-
Naspers Ventures B. V.	6,517.23	-
MacRitchie Investments Pte. Ltd.	7,519.29	-
TPG Growth V SF Markets Pte. Ltd	5,306.84	-
Investments during the period		

Marg ERP Limited	2,548.60	-
Compensation Paid to Key Managerial Personnel (KMP) and Directors		
Short-term employee benefits***	3,278.34	47.75
Share based payments	2,553.30	-

*** Excludes provision for gratuity and leave encashment recognised on the basis of actuarial valuation as separate figures are not available.

(iii) Related party closing balances as at the Balance Sheet date

Particulars	As at	As at
March 31, 2022	March 31, 2021	
i)		
Loans given		
Marg ERP Limited	200	-
Impex Healthcare Private Limited	351.21	-
Loans taken		
Siddharth Bhaskar Shah (Liability acquired in business combination)	-	2.25
Trade receivables		
Impex Healthcare Private Limited	15.29	-
Trade payables		
Puri Advisors LLP	3.04	-
Deepak Vaidya	2.25	-
Ramakant Sharma	1.08	-
Jaydeep Tank	1.08	-
Subramaniam Somasundaram	4.05	-
Vineeta Rai	2.25	-

Impex Healthcare Private Limited	4.21	-
Investment in associates		
Marg ERP Limited	2,548.60	-
Equinox Labs Private Limited	200	
Interest accrued		
Marg ERP Limited	5.21	-

[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]		Other contingent liabilities [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Income tax	Income tax	Refer to child member	Refer to child member
Estimated financial effect of contingent liabilities	8.22	0.24	534.38	0

Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities, others [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	(A) Others	(B) others
Estimated financial effect of contingent liabilities	534.38	0

Footnotes

(A) Indirect tax, Employee provident fund matters, Claims not acknowledged as debt

(B) Indirect tax, Employee provident fund matters, Claims not acknowledged as debt

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]	Textual information (56) [See below]	
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Indirect tax, Employee provident fund matters, Claims not acknowledged as debt	Indirect tax, Employee provident fund matters, Claims not acknowledged as debt

Textual information (56)

Disclosure of contingent liabilities [Text Block]

55 Contingent liabilities and Commitments

(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-22	31-Mar-21
(i)	Income tax	8.22	0.24
(ii)	Indirect tax	10.68	-
(iii)	Employee provident fund matters	5.2	-
(iv)	Claims not acknowledged as debt (refer note (i) below)	518.5	-

Note (i):

A. Sundararaju HUF (the "Complainant"), an erstwhile shareholder and member of the promoter group of Thyrocare Technologies Limited ("Thyrocare") has claimed a compensation of Rs 268.50 million together with interest at 18% alleging that the Company and its subsidiary, Docon Technologies Private Limited ("Docon") colluded to facilitate the sale of shares of Thyrocare by the Complainant to Docon through an off-market transaction, rather than as an on-market sale. Also, claimed an additional sum of Rs 250 million for mental agony and reputational loss.

Further, Mr. A. Sundararaju (the "Complainant") in his personal capacity, has filed a commercial suit before Bombay High Court while claiming a sum of Rs. 29 million along with an interest at 18% p.a. alleging that the Company and its subsidiary, Docon Technologies Private Limited ("Docon") colluded with the legal advisors of the Complainant to facilitate the sale of shares of Thyrocare by the Complainant to Docon through an off-market transaction, rather than as an on-market sale. Also, a sum of Rs. 10 million has been claimed towards damages and compensation by the Complainant.

Note (ii):

Pending resolution of the respective proceedings, it is not practicable for the Group to estimate the timings of cash outflows, if any, in respect of the above as it is determinable only on receipt of judgments/ decisions pending with various forums/ authorities.

The Group has reviewed all its pending litigations and proceedings and has disclosed the above contingent liability. The Group does not expect the outcome of these proceedings to have an adverse effect on its financial statements.

(iii) Commitments			
Particulars	As at	As at	
	31-Mar-22	31-Mar-21	
Commitments relating to long-term arrangement with vendors (refer note (i) below)	1,553.09	-	
Commitments relating to acquisition of remaining stake in Associate of subsidiary company (refer note (ii) below)	-	-	

Commitments relating to Property, plant and equipment (refer note (iii) below)	215.41
Estimated amount of contracts remaining to be executed on capital account not provided for (net of advances)	3.52
Estimated value of contracts in purchase of trademarks remaining to be executed and not provided for (net of capital advance Rs 19.10 million)	5.9

Note (i):

The Group has entered into Reagent Rental Arrangements for periods ranging from 2 years to 6 years with some of its major reagent suppliers. As per the terms of the agreement, these reagent suppliers have placed the analysers / diagnostic equipments at no cost in the processing laboratory. The analysers / diagnostic equipments are programmed by the manufacturers to be used only against the reagent supplier's brand of reagent kits. The commitments as per these arrangements are either purchase commitments or rate commitments based on the workloads. The value of purchase commitments for the remaining number of years are Rs. 1553.09 million of which annual commitment for next financial period of twelve months is Rs. 404.40 million as per the terms of these arrangements.

Note (ii):

One of the subsidiaries had acquired 26% stake in Impex Healthcare Private Limited ('Impex') (Associate of subsidiary company) for a consideration of Rs 75.60 million in March 2021. The subsidiary has agreed to purchase balance 74% stake in its associate company (Impex) in 2 tranches based on predetermined EBITDA multiple over a period of 2 years.

Note (iii):

The commitments include capital expenditure commitments relating to new warehouses taken on lease by the Group.

[610500] Notes - Events after reporting period

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

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

[612500] Notes - Share-based payment arrangements**Disclosure of terms and conditions of share-based payment arrangement [Table]**

..(1)

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

Types of share-based payment arrangements [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	Textual information (57) [See below]	Textual information (58) [See below]	Textual information (59) [See below]	Textual information (60) [See below]

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	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of 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	Textual information (61) [See below]	Textual information (62) [See below]	Textual information (63) [See below]	Textual information (64) [See below]

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		6
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
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	Employee Share Option Scheme (ESOP) of Thyrocare Technologies Limited including its subsidiaries
Description of vesting requirements for share-based payment arrangement	Textual information (65) [See below]	Textual information (66) [See below]	The employees were identified as those who had completed two years of service as on the date of sanction of the scheme, subject to their continuous service till the vesting period.

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of share-based payment arrangements [TextBlock]	Textual information (67) [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] 57,34,72,683	[pure] 8,13,807	
Number of share options forfeited in share-based payment arrangement	[pure] -22,763	[pure] -8,412	
Number of share options exercised in share-based payment arrangement	[pure] -1,50,408		
Total changes of number of share options outstanding in share based payment arrangement	[pure] 57,32,99,512	[pure] 8,05,395	
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 57,41,18,850	[pure] 8,19,338	[pure] 13,943

Textual information (57)

Description of vesting requirements for share-based payment arrangement

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 the option by issue of equity shares.

Textual information (58)

Description of vesting requirements for share-based payment arrangement

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 the option by issue of equity shares.

Textual information (59)

Description of vesting requirements for share-based payment arrangement

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 the option by issue of equity shares.

Textual information (60)

Description of vesting requirements for share-based payment arrangement

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 the option by issue of equity shares.

Textual information (61)

Description of vesting requirements for share-based payment arrangement

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 the option by issue of equity shares.

Textual information (62)

Description of vesting requirements for share-based payment arrangement

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 the option by issue of equity shares.

Textual information (63)

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 Medlife International Private Limited. 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 (64)

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 Medlife International Private Limited. 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 (65)

Description of vesting requirements for share-based payment arrangement

On 30 July 2019, the board of directors of Medlife International Private Limited 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.

Textual information (66)

Description of vesting requirements for share-based payment arrangement

On 30 July 2019, the board of directors of Medlife International Private Limited 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.

Textual information (67)

Disclosure of share-based payment arrangements [Text Block]

53 Share Based Payment

A Employee Share Option Scheme (ESOP) of the parent Company

(i) During the financial year ended March 31, 2021, the Company had 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. August 27, 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 Employee Stock Option Plans issued by the 91Streets with API Holdings Private Limited, has been considered as at the modification date. There is no incremental fair value on account of replacement of employee stock option plans as at modification date i.e. August 27, 2020.

The Group has below share based payment arrangement under ESOP 2020 for the year ended March 31, 2022 and March 31, 2021 :

	March 31, 2022		March 31, 2021	
	Average exercise price per share option	Number of options	Average exercise price per share option	Number of options
Opening balance	2,140	2,99,046	99,055	13,943
Reorganisation of 91Streets Media Technologies Private Limited (refer note 51)	-	-	-	-
Granted during the period	-	-	1,12,249	280
Exercised during the period \$ ^	3.21	-10,496	-	-
Forfeited during the period \$	3.66	-2,616	95,356	-8,412
Closing balance before modification	NA	NA	1,05,045	5,811
Number of options after modification	NA	NA	2,060	3,25,428
No of options repurchased during the period \$	1	-58,275	1,155	-26,382
Impact of Bonus issued during the period	NA	81,01,002		
Impact of Shares split during the period	NA	7,49,57,948		
No of option outstanding as at period end \$	2.35	8,32,86,609	2,140	2,99,046
Vested	1.87	5,53,09,211	1,890	1,49,570
Exerciseable	1.87	5,53,09,211		

Share options outstanding at the end of the period March 31, 2022 have the following expiry date and exercise prices:

Grant Date	Expected term of options granted	Exercise price Revised (Post Modification) (Rs.) ##	Share options March 31, 2022 (refer note (a) below)
01-Oct-15	2-4 years	1	1,10,880
01-Apr-16	1	-	
01-May-17	1	1,07,47,440	
01-Mar-18	1	54,36,420	
25-Jul-18	1	6,09,840	
01-Oct-18	1	61,36,350	
18-Feb-19	1	94,20,180	
01-Oct-19	3.32	1,41,10,250	
01-Jan-20	4.01	3,20,78,199	
01-Apr-20	4.01	27,69,800	
01-May-20	4.01	15,31,530	
01-Jun-20	4.01	3,23,180	
01-Jul-20	4.01	12,540	

Notes :

(a) The number of options have been adjusted on account of bonus share issued and share split. For details refer note 22 (ii) (h) and 22 (ii) (i)

(b) \$ The average exercise price has been revised on account of modification in option Exercised price, Bonus share issued and share split. Refer table below for revised exercised price details.

(c) ^ The average share price on the date of exercise is Rs. 5900 (31 March 2021: Nil)

(d) No options expired during the periods covered in the above tables. Vested options are exercisable upon completion of vesting period

Share options outstanding at the end of the year have the following expiry date and exercise prices:

Grant Date	Expected term of options granted	Grant date Exercise price (Rs.)	Revised Exercise price (Rs.) *	Share options March 31, 2021
01-Oct-15	Upon occurrence of liquidity event \$\$	55,938	999	896
01-Apr-16	55,938	999	-	
01-May-17	78,060	1,394	50,527	
01-Mar-18	1,20,125	2,145	20,160	

25-Jul-18	1,20,125	2,145	1,848
01-Oct-18	1,20,125	2,145	21,448
18-Feb-19	1,20,125	2,145	35,035
01-Oct-19	1,12,249	2,004	8,904
01-Jan-20	1,12,249	2,004	44,286
01-Jan-20	2,24,504	4,009	1,00,525
01-Apr-20	1,12,249	2,004	13,955
01-May-20	1,12,249	2,004	24
01-Jun-20	1,46,763	2,621	1,388
01-Jul-20	1,52,683	2,726	50

Notes :

(a) * On account of scheme of amalgamation, exercise price of options granted to the employees of Acquirer has been revised.

(b) No options expired during the periods covered in the above tables, further there were no options which were exercisable as at March 31, 2021.

(c) \$\$ 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:

- Strategic Sale event conferring a right of drag along to the Current Shareholders
- Listing, whereby the Shares of the Company get listed on any recognized Stock Exchange; and
- 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 the option by issue of equity shares.

However, during the year ended March 31, 2021 the Board decided to settle certain options through cash, to that extent a present obligation has been recognized.

The model inputs for options granted:

Grant Date	Model Input on a grant date				Model Input on a Post-Modification date ##				
	Share price at grant date	Expected price volatility of the company's shares	Risk-free interest rate	Time to Maturity	Share price Post Modification date	Expected price volatility of the company's shares	Risk-free interest rate	Time to Maturity	Fair value of stock options (Rs.)
				Fair value of stock options (Rs.)					Fair value of stock options (Rs.)

01-Oct-15	49,695	21.67%	7.56%	4 years	11,293 to 18,800	5,900	28.81%	4.08%	0.52 years	5,890.21
01-Apr-16	49,695	22.21%	7.46%	4 years	11,383 to 18,832	5,900	28.81%	4.08%	0.52 years	5,890.21
01-May-17	77,488	21.12%	6.96%	4 years	20,866 to 31,591	5,900	28.81%	4.08%	0.52 years	5,890.21
01-Mar-18	1,19,324	22.49%	7.61%	4 years	47,453	5,900	28.81%	4.08%	0.52 years	5,890.21
25-Jul-18	1,20,125	23.61%	7.97%	4 years	47,687	5,900	28.81%	4.08%	0.52 years	5,890.21
01-Oct-18	1,19,808	23.73%	8.00%	4 years	46,530	5,900	28.81%	4.08%	0.52 years	5,890.21
18-Feb-19	2,24,105	24.73%	7.12%	4 years	1,39,211	5,900	28.81%	4.08%	0.52 years	5,890.21
01-Oct-19	2,24,131	24.16%	6.66%	4 years	1,38,267	5,900	35.33%	4.08%	1.39 years	5,483.26
01-Jan-20	2,08,764	24.20%	6.50%	4 years	1,21,408	5,900	35.33%	4.08%	1.39 years	5,483.26
01-Jan-20	2,08,764	24.20%	6.50%	4 years	1,21,408	5,900	32.94%	4.08%	0.92 years	5,050.54
01-Apr-20	2,08,764	24.20%	6.50%	4 years	1,21,408	5,900	35.33%	4.08%	1.39 years	5,483.26
01-May-20	2,08,764	24.20%	6.50%	4 years	1,21,408	5,900	35.33%	4.08%	1.39 years	5,483.26
01-Jun-20	2,47,272	40.23%	4.48%	4 years	1,46,763	5,900	35.33%	4.08%	1.39 years	5,483.26
01-Jul-20	2,47,272	40.23%	4.48%	4 years	1,46,763	5,900	35.33%	4.08%	1.39 years	5,483.26

Model Input on a Pre-Modification date ##

Incremental

Share price Pre Modification date	Expected price volatility of the company's shares	Risk-free interest rate	Time to Maturity	Fair value of stock options (Rs.)	Fair value on account of modification ##
5,900	28.91%	4.03%	0.50 years	5,573.67	316.54
5,900	28.91%	4.03%	0.50 years	5,573.67	316.54
5,900	28.91%	4.03%	0.50 years	5,444.62	445.59

5,900	28.22%	4.03%	0.55 years	5,200.69	689.52
5,900	28.22%	4.03%	0.55 years	5,200.69	689.52
5,900	28.22%	4.03%	0.55 years	5,200.69	689.52
5,900	28.22%	4.03%	0.55 years	5,200.69	689.52
5,900	30.33%	4.03%	0.86 years	5,254.55	228.71
5,900	30.33%	4.03%	0.86 years	5,254.55	228.71
5,900	33.33%	4.03%	0.97 years	4,614.86	435.68
5,900	30.33%	4.03%	0.86 years	5,254.55	228.71
5,900	30.33%	4.03%	0.86 years	5,254.55	228.71
5,900	30.33%	4.03%	0.86 years	5,254.55	228.71
5,900	30.33%	4.03%	0.86 years	5,254.55	228.71

Note: The dividend yield considered for valuation of above stock option is Nil.

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.

During the year ended March 31, 2022, the Company has vide its Board resolution dated September 28, 2021, has modified the vesting schedule of all the existing employee stock options, to allow quarterly vesting post one year cliff period for all employee stock options, keeping the total vesting period same and modified exercise price as well of existing as mentioned in the above table, w.e.f. from October 01, 2021.

	March 31, 2022	March 31, 2021
Weighted average remaining contractual life of options outstanding at end of year	0.79 years	2.75 years

(ii) During the financial year ended March 31, 2021, 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 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.

The Group has below share based payment arrangement under

ESOP 2020 which are issued to the employees of Acquiree for the period ended March 31, 2022 :

	March 31, 2022		March 31, 2021	
	Average exercise price per share option	Number of options	Average exercise price per share option	Number of options
Opening balance	1,727	1,02,569	-	-
Number of replacement options issued as part of business acquisition	-	-	1,636	1,31,650
Granted during the period	-	-	-	-
Exercised during the period \$	1.12	-2,132	-	-
Forfeited during the period \$	4.01	-550	-	-
No of options repurchased during the period \$	1	-49,601	1,319	-29,081
Impact of Bonus issued during the period	NA	25,65,921	-	-
Impact of Shares split during the period	NA	2,35,45,863	-	-
No of option outstanding as at period end \$	2.98	2,61,62,070	1,727	1,02,569
Vested	2.34	1,61,25,120	1,502	56,822
Exerciseable	2.34	1,61,25,120		

Share options outstanding at the end of the year March 31, 2022 have the following expiry date and exercise prices:

Replacement date	Expected term of options granted	Exercise price Revised	Share options	Share options	Share options
(Post Modification) (Rs.) ##	March 31, 2022	30-Nov-20	#####		
	(refer note (a) below)				
27-Aug-20	2-4 years	1	68,81,820	41,639	41,639
27-Aug-20	4.01	1,92,80,250	62,815	60,930	

Note :

(a) The number of options have been adjusted on account of bonus share issued and share split. For details refer note 22 (ii) (h) and 22 (ii) (i)

(b) \$ The average exercise price has been revised on account of modification in option Exercised price, Bonus share issued and share split. Refer table below for revised exercised price details.

(c) No options expired during the periods covered in the above tables. Vested options are exercisable upon completion of vesting period

Share options outstanding at the end of the year March 31, 2021 have the following expiry date and exercise prices:

Replacement date	Expected term of options granted	Exercise price (Rs.)	Share options
March 31, 2021			
27-Aug-20	Upon occurrence of liquidity event \$\$	1,319	41,639
27-Aug-20		2,005	60,930

Notes :

(a) No options expired during the periods covered in the above tables, further there were no options which were exercisable as at March 31, 2021.

(b) \$\$ 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 the option by issue of equity shares.

However, during the year ended March 31, 2021 the Board decided to settle certain options through cash, to that extent a present obligation has been recognized.

The model inputs for options modified during

the year ended
March 31, 2022

Replacement
date

Model Input
on a Post-
Modification
date ##

and March 31, 2021:										
	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.)	Share price	Expected price volatility of the company's shares	Risk-free interest rate	Time to Maturity	Fair value of stock options (Rs.)
	(Replacement date)									
27-Aug-20	4,415.58	40.23%	4.48%	1-4 years	3,195	5,900	28.81%	4.08%	0.52 years	5,890.21
27-Aug-20	4,415.58	41.61%	5.06%	1-4 years	2,728	5,900	35.33%	4.08%	1.39 years	5,483.26
	Model Input on a Pre- Modification date ##					Incremental				
	Share price	Expected price volatility of the company's shares	Risk-free interest rate	Time to Maturity	Fair value of stock options (Rs.)	Fair value on account of modification ##				
	5,900	28.91%	4.03%	0.50 years	5,469.10	421.11				
	5,900	35.65%	4.03%	1.16 years	5,262.30	220.96				

Note: The dividend yield considered for valuation of above stock option is Nil.

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.

During the period ended March 31, 2022, the Company has vide its Board resolution dated September 28, 2021, has modified the vesting schedule of all the existing employee stock options, to allow quarterly vesting post one year cliff period for all employee stock options, keeping the total vesting period same and modified exercise price as well of existing as mentioned in the above table, w.e.f. from October 01, 2021.

	March 31, 2022	March 31, 2021
Weighted average remaining contractual life of options outstanding at end of year	0.88 years	2.75 years

(iii) The Group has established Employee Stock Option Scheme 2020 (ESOP 2020) with effect from 27th August 2020 to enable the employees of the Group to participate 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 Group.

	March 31, 2022		March 31, 2021	
	Average exercise price per share option	Number of options	Average exercise price per share option	Number of options
Opening balance as on 1 April	2,699.13	1,15,464	-	-
Granted during the period \$ #	1	12,63,240	2,699	1,15,464
Exercised during the period \$ ^	1	-1,37,780	-	-
Forfeited during the period \$	1	-14,484	-	-
No of options repurchased during the period \$	4.01	-202	-	-
Add: Impact on account of merger (Refer note below) ^		1,62,274	-	-
Impact of Bonus issued during the period /year	NA	4,44,37,328	-	-
Impact of Shares split during the period /year	NA	41,24,32,563	-	-
Number of options before bonus and split	5.6	45,82,58,403		
New grants post bonus and split	1	64,11,768		
No of option outstanding as at period end	5.54	46,46,70,171	2,699	1,15,464
Vested	5.14	2,29,12,577		
Exerciseable	5.14	2,29,12,577		
Share options outstanding at the end of the period March 31, 2022 have the following expiry date and exercise prices:				
Grant Date	Expected term of options granted	Exercise price Revised (Post Modification) (Rs.) ##	Share options (refer note (i) below)	
01-Sep-20	2-5 years	1	8,23,020	
01-Sep-20	4.01	10,37,300		
01-Sep-20	12.15	1,28,36,670		
01-Oct-20	4.01	98,56,440		
01-Nov-20	4.01	2,47,170		

01-Jan-21	4.01	1,02,04,920
02-Mar-21	4.01	6,17,430
01-Apr-21	4.01	2,64,330
01-May-21	4.01	99,000
01-Jul-21	4.01	19,02,230
01-Jul-21	1	94,380
01-Aug-21	1	14,74,07,695
01-Sep-21	1	7,49,100
15-Sep-21	1	13,75,00,000
01-Oct-21	1	1,48,78,820
01-Oct-21	4.01	62,040
01-Oct-21	18.18	4,39,92,850
07-Oct-21	1	6,62,38,040
30-Sep-21	NA	95,79,020
02-Dec-21	1	37,89,786
01-Jan-22	1	12,58,873
01-Feb-22	1	6,23,856
01-Mar-22	1	6,07,201

Note :

(a) The number of options have been adjusted on account of bonus share issued and share split. For details refer note 22 (ii) (h) and 22 (ii) (i)

(b) \$ The average exercise price has been revised on account of modification in option Exercised price, Bonus share issued and share split. Refer table below for revised exercised price details.

(c) ^ The average share price on the date of exercise is Rs. 5900 (31 March 2021: Nil)

(d) # The average exercise price for new grants has been derived at after giving effect of bonus and split

(e) No options expired during the periods covered in the above tables. Vested options are exercisable upon completion of vesting period.

Share options outstanding at the end of the year March 31, 2021 have the following expiry date and exercise prices:

Grant Date	Expected term of options granted	Exercise price (Rs.)	No of share options 31 March 2021
01-Sep-20	Upon occurrence of liquidity event \$\$	100	3,551

01-Sep-20	2,004.50	2,494
01-Sep-20	4,009.00	42,382
01-Oct-20	2,004.50	32,505
01-Nov-20	2,004.50	749
01-Jan-21	2,004.50	31,912
02-Mar-21	2,004.50	1,871

(a) No options expired during the periods covered in the above tables, further there were no options which were exercisable as at 31 March 2021

(b) 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 the option by issue of equity shares.

	March 31 2022	March 31 2021
Weighted average remaining contractual life of options outstanding at end of year	1.68 years	2.75 years

The model inputs for options granted includes :

Grant Date	Model Input on a grant date				Model Input on a Post-Modification date ##				Fair value of stock options (Rs.)	
	Share price at grant date	Expected price volatility of the company's shares	Risk-free interest rate	Time to Maturity	Weighted average of fair value of stock option (Rs.)	Share price	Expected price volatility of the company's shares	Risk-free interest rate		Time to Maturity
01-Sep-20	4,415.58	37.64%	4.79%	4 years	1,776.00	5,900	35.33%	4.08%	1.39 years	5,483.26
01-Oct-20	4,415.58	37.95%	4.91%	4 years	2,774.66	5,900	35.33%	4.08%	1.39 years	5,483.26

01-Nov-20	5,601.00	38.19%	4.63%	4 years	3,881.10	5,900	35.33%	4.08%	1.39 years	5,483.26	
01-Jan-21	5,601.00	38.72%	4.40%	4 years	3,866.17	5,900	35.33%	4.08%	1.39 years	5,483.26	
02-Mar-21	5,601.00	37.62%	5.02%	4 years	3,886.63	5,900	35.33%	4.08%	1.39 years	5,483.26	
01-Apr-21	5,601.00	37.62%	5.02%	4 years	3,886.63	5,900	35.33%	4.08%	1.39 years	5,483.26	
01-May-21	5,601.00	37.62%	5.02%	4 years	3,886.63	5,900	0.35	0.04	1.39 years	5,483.26	
01-Jul-21	5,107.20	36.30%	4.07%	1.10 years	5,097.65	5,900	0.35	0.04	1.39 years	5,483.26	
01-Jul-21	5,107.20	36.30%	4.07%	1.12 years	4,685.94	5,900	0.29	0.04	0.52 years	5,890.21	
01-Aug-21	5,107.20	39.31%	4.23%	2.24 years	5,098.10	NA	NA	NA	NA	NA	
01-Aug-21	5,107.20	40.18%	4.23%	2.01 years	5,098.01	NA	NA	NA	NA	NA	
01-Sep-21	5,900.00	40.06%	4.69%	2.28 years	5,891.02	NA	NA	NA	NA	NA	
15-Sep-21	5,900.00	39.34%	4.84%	2.50 years	4,846.80	NA	NA	NA	NA	NA	
30-Sep-2021 [^]	NA	NA	NA	NA	NA	5,900	0.34	0.04	1.00 years	5,859.59	
01-Oct-21	5,900.00	39.34%	4.84%	3 years	4,846.80	NA	NA	NA	NA	NA	
01-Oct-21	5,900.00	33.72%	4.08%	3 years	3,979.99	NA	NA	NA	NA	NA	
01-Oct-21	5,900.00	40.06%	4.69%	2.28 years	5,891.02	NA	NA	NA	NA	NA	
01-Oct-21	5,900.00	40.39%	4.69%	2.2 years	5,502.60	5,900	0.35	0.04	1.39 years	5,483.26	
07-Oct-21	5,900.00	40.06%	4.69%	2.28 years	5,891.02	NA	NA	NA	NA	NA	
01-Dec-21	53.71	41.91%	4.71%	2.22 years	52.81	NA	NA	NA	NA	NA	
01-Jan-22	53.71	41.91%	4.71%	2.22 years	52.81	NA	NA	NA	NA	NA	
01-Feb-22	53.71	41.91%	4.71%	2.22 years	52.81	NA	NA	NA	NA	NA	
01-Mar-22	53.71	41.91%	4.71%	2.22 years	52.81	NA	NA	NA	NA	NA	
	Model Input on a Pre-						Incremental				

Modification date ##	Share price	Expected price volatility of the company's shares	Risk-free interest rate	Time to Maturity	Fair value of stock options (Rs.)	Fair value on account of modification ##
	5,900	30.33%	4.03%	0.86 years	5,254.55	228.71
	5,900	30.33%	4.03%	0.86 years	5,254.55	228.71
	5,900	30.33%	4.03%	0.86 years	5,254.55	228.71
	5,900	30.33%	4.03%	0.86 years	5,254.55	228.71
	5,900	30.33%	4.03%	0.86 years	5,254.55	228.71
	5,900	30.33%	4.03%	0.86 years	5,254.55	228.71
	5,900.00	0.3	0.04	0.86 years	5,254.55	228.71
	5,900.00	0.3	0.04	0.86 years	5,254.55	228.71
	5,900.00	0.32	0.04	0.88 years	5,758.09	132.12
	NA	NA	NA	NA	NA	NA
	NA	NA	NA	NA	NA	NA
	NA	NA	NA	NA	NA	NA
	NA	NA	NA	NA	NA	NA
	4,926.70	0.5	0.04	0.50 years	4,828.50	1,031.09
		NA	NA	NA	NA	NA
		NA	NA	NA	NA	NA
		NA	NA	NA	NA	NA
	5,900.00	0.3	0.04	0.86 years	5,254.55	228.71
	NA	NA	NA	NA	NA	NA
	NA	NA	NA	NA	NA	NA
	NA	NA	NA	NA	NA	NA
	NA	NA	NA	NA	NA	NA
	NA	NA	NA	NA	NA	NA

Note: The dividend yield considered for valuation of above stock option is Nil.

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.

B

Employee Share Option Scheme (ESOP)
of Medlife International Private Limited
including its subsidiaries ("Medlife Group")

Accounting of Employee Stock Option of
Medlife International Private Limited at
acquisition date

During the financial year ended March 31, 2021, the Group acquired Medlife Group w.e.f. 22nd January 2021. The Group measured employee stock options of Medlife International Private Limited which were vested, at their market based measure. For the unvested options the group allocated the market based measure to Non Controlling Interest in the ratio of portion of the vesting period completed to the total vesting period. Remaining portion is allocated to post combinations services. Accordingly, the Group 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 of un-vested stock options, these 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.

Brief about Medlife Employee Stock Option
Plan 2017:

On 14 January 2017, the shareholders of Medlife International Private Limited approved the "Medlife Employee Stock Option Plan 2017" (ESOP 2017) for issue of stock options to its key employees. 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 Medlife International Private Limited. 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 of Medlife International Private Limited 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
Vesting Pattern	One to five years	One year
Exercise Price	Rs. 100 per option	

Movement in stock options during the period April 1, 2021 to March 31, 2022

The following table illustrates the number and weighted average exercise price of share options during the period

	ESOP Plan 2017		2019 CEO ESOP Scheme	
	No. of options	Weighted Average Exercise Price	No. of options	Weighted Average Exercise Price
Outstanding as at the date of acquisition	80,817	100	2,21,442	100
Granted during the period	225	100	-	-
Exercised during the period	-	-	-	-
Forfeited during the period	-5,113	100	-	-
Surrendered during the period	-	-	-92,546	4,545
Outstanding options before replacement	75,929	100	1,28,896	100
Replacement Options with API options pursuant to merger ^	-75,929		-1,28,896	
Weighted Average Remaining Contractual Life		2.75 years		

The weighted average share price during the period is Rs 3,993.70

The weighted average fair value of the options granted during the period is Rs 3,909.70

The Black Scholes valuation model has been used for computing the weighted average fair value considering the following inputs:

	March 31, 2022
Expected dividend yield	0.00%
Expected Annual Volatility of Shares	34.14%
Risk-free interest rate (%)	5.66%
Exercise price (Rs)	100
Expected life of the options granted (in years)	2.75 years

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.

^ On September 30, 2021 (the "Effective Date"), the Scheme of Amalgamation of Medlife International Private Limited ("MIPL") and Evriksh Healthcare Private Limited ("EHPL") with API Holdings Limited (formerly known as API Holdings Private Limited) ("the Company") and their respective shareholders the ("Scheme") became effective from January 25, 2021 (the "Appointed Date") pursuant to filing of the order of Regional Director, Ministry of Corporate Affairs, Western Region ("RD") with the Registrar of Companies, Mumbai. Pursuant to the Scheme becoming effective, the erstwhile Medlife International Private Limited and Evriksh Healthcare Private Limited stand dissolved without winding up and the entire business, assets, liabilities, undertaking, etc. of these companies stand transferred to and vest with the Company. As MIPL was an wholly owned subsidiary of the Company and as EHPL was a wholly owned subsidiary of MIPL, no shares were allotted in lieu or exchange of the holdings in these companies or no consideration was paid pursuant to the Merger.

The above Scheme has been approved by the RD vide its order dated

September 24, 2021 and the same has
been filed with the Registrar of
Companies on September 30, 2021

which is the "Effective Date" as per the Scheme.

Pursuant to the scheme, the options holders of MIPL has been provided options of API Holdings Limited in the swap ratio as on January 25, 2021. Since the scheme is effective from September 30, 2021 the replacement of share options to erstwhile MIPL employees is accounted as modification in the books of API Holdings Limited as per the requirements of Ind AS 102 - Share Based Payments.

The weighted average fair value of the options replaced during the period is Rs 5,859.59 and the incremental charge recognised over remaining vesting period on accounting of modification and replacement with Employee Stock Option Scheme 2020 (ESOP 2020) is Rs. 1,314.56

C	<p>Employee Share Option Scheme (ESOP) of Thyrocare Technologies Limited including its subsidiaries ("Thyrocare")</p>
(a)	<p>During the year, the Group has acquired Thyrocare w.e.f. September 02, 2021. The Group has measured employee stock options of Thyrocare Technologies Limited which were vested as on acquisition date at their market based measure and recognized Rs. 79.13 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 Thyrocare at acquisition date.</p>
(b)	<p>During the year, the Company has offered stock options to the eligible employees under "THYROCARE EMPLOYEES STOCK OPTION SCHEME 2021" (ESOS2021) vide authorisation of shareholders in the annual general meeting held on 26 June 2021. The options may be exercised either fully or partially in four equal instalments.</p>

The employees were identified as those who had completed two years of service as on the date of sanction of the scheme, subject to their continuous service till the vesting period.

During the earlier years, the Company had offered stock options to the eligible employees under "THYROCARE EMPLOYEES STOCK OPTION SCHEME 2020" (ESOS2020),

“THYROCCARE EMPLOYEES STOCK OPTION SCHEME 2019” (ESOS2019), “THYROCCARE EMPLOYEES STOCK OPTION SCHEME 2018” (ESOS2018), “THYROCCARE EMPLOYEES STOCK OPTION SCHEME 2017” (ESOS2017), “THYROCCARE EMPLOYEES STOCK OPTION SCHEME 2016” (ESOS2016) and “THYROCCARE EMPLOYEES STOCK OPTION SCHEME 2015” (ESOS2015) vide authorisation of shareholders in their meetings held on 29 September 2020, 24 August 2019, 1 September 2018, 12 August 2017, 12 September 2016 and 26 September 2015 respectively. Under the respective scheme, the options may be exercised either fully or partially in four equal instalments. The employees were identified as those who had completed certain years of service subject to their

continuous service till the vesting period.

Additionally, the Company formed a trust, 'Thyrocare Employee Stock Option Trust' wherein the shares to be issued under these options were allotted to the Trust. The Trust holds these shares for the benefit of the employees and issues them to the eligible employees as per the recommendation of the compensation committee. The identified employees are also entitled to purchase additional shares proportionately from the shares of employees who are not desirous to purchase the equity shares or who have left the organisation.

The key details of the various schemes are as under:

Scheme	Date of Grant	Numbers of options granted	Vesting Conditions	Exercise Period	Exercise Price per share (Rs.)	Weighted Average Exercise Price per share (Rs.)
ESOS 2021	26-Jun-21	40,429	3 years	One year from vesting date	10	10
ESOS 2020	29-Sep-20	40,429	3 years		10	10
ESOS 2019	24-Aug-19	40,429	3 years		10	10
ESOS 2018	01-Sep-18	40,452	3 years		10	10
ESOS 2017	12-Aug-17	50,516	3 years		10	10
ESOS 2016	12-Sep-16	50,537	3 years		10	10

Movement in stock options during the period September 02, 2021 to March 31, 2022

Scheme	ESOS 2021 No. of Options	ESOS 2020 No. of Options	ESOS 2019 No. of Options	ESOS 2018 No. of Options	Weighted Average Exercise Price *
Outstanding as at the date of acquisition	40,169	36,115	30,973	28,913	10
Exercised during the period	-	-	-	-28,913	-
Forfeited during the period	-5,197	-2,860	-3,117	-	-

Outstanding at the end of the period	34,972	33,255	27,856	-	10
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* The Weighted Average Exercise Price is same for all schemes which is Rs. 10.

The weighted average fair value of the options granted during the period is Rs. 1,271.38.

The weighted average share price during the period is Rs 1,296.40.

The Black Scholes valuation model has been used for computing the weighted average fair value considering the following inputs:

Expected dividend yield	2.40%
Expected Annual Volatility of Shares	37.61% to 45.96%
Risk-free interest rate (%)	6.00%
Exercise price (Rs.)	10
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.

	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
Share-based payment expenses		
Total expense recognised in employee benefit expense	6,300.45	568.08
Disclosures related to repurchase of options		
	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
Amounts paid for repurchase of options	858.76	222.37
Additional share based payments expenses recognised on repurchase and included above.	56.76	-

[613000] Notes - Earnings per share

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share [TextBlock]	Textual information (68) [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 (68)**Disclosure of earnings per share [Text Block]**

47 Loss per equity share		(Amount in millions, except no. of shares)	
Particulars	For the year ended	For the year ended	
March 31, 2022			
March 31, 2021			
Loss attributable to owners	-40,276.98	-6,361.89	
Weighted average number of shares used in basic/diluted earnings per share	5,53,05,66,129	2,38,71,03,950	
Nominal value of equity shares	1	10	
Basic and Diluted Earnings / (Loss) per share (in Rupees)	-7.28	-2.67	

The following instruments 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)

[610900] Notes - First time adoption

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of first-time adoption [TextBlock]		Textual information (69) [See below]
Whether company has adopted Ind AS first time	No	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	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
Profit (loss) for the period as per Ind AS	0	0

Textual information (69)**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