

**ZERODHA BROKING 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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Name of company	ZERODHA BROKING LIMITED	
Corporate identity number	U65929KA2018PLC116815	
Permanent account number of entity	AABCZ2616B	
Address of registered office of company	153/154, 4th Cross, 4th Phase, Dollars Colony, Opposite Clarence School, J.P NAGAR, BANGALORE 560078, Karnataka, India	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	

**[700400] Disclosures - Auditors report**

**Details regarding auditors [Table]**

..(1)

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

<b>Auditors [Axis]</b>	<b>1</b>
	<b>01/04/2021 to 31/03/2022</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	R A N K & Associates
Name of auditor signing report	Rahul Parasmal Nahata
Firms registration number of audit firm	105589W
Membership number of auditor	116511
Address of auditors	LEVEL 7, ASHOK PREMISES, NICCO JUNCTION, ANDHERI (EAST), MUMBAI- 400 069
Permanent account number of auditor or auditor's firm	AAEFC7598P
SRN of form ADT-1	T54136684
Date of signing audit report by auditors	27/09/2022
Date of signing of balance sheet by auditors	27/09/2022

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

	<b>01/04/2021 to 31/03/2022</b>
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 Zerodha Broking Limited

Report on the Audit of the Consolidated financial statements

#### Opinion

We have audited the accompanying consolidated financial statements of Zerodha Broking Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), which comprise the consolidated Balance Sheet as at March 31, 2022, the consolidated Statement of Profit and Loss, consolidated Statement of Changes in Equity and the consolidated Cash Flows statement for the year then ended and 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 in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act and the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2022, of consolidated profit, of consolidated comprehensive income, of 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 Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in India in terms of the Code of Ethics issued by ICAI and the relevant provisions of the Companies Act, 2013, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statements.

#### Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Holding Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Director's report and Management Discussion and Analysis report, but does not include the consolidated financial statements, standalone 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 on the other information obtained prior to the date of this auditor's report, 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 Companies Act, 2013 (the Act) that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies and management of firms included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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 and management of the firms included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors 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 and management of the firms included in the Group are responsible for overseeing the financial reporting process of the group.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of

assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls 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 and its subsidiaries which are incorporated in India, have adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the Consolidated 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 and other financial information, in respect of six subsidiaries, whose financial statements include total assets of ₹257.88 million as at 31 March, 2022, and total revenues of Rs. 0.04 million and net cash flows of ₹0.04 million for the year ended on that date. These financial statement and other financial information have been audited by other auditors, which financial statements, other financial information and auditor's reports have been furnished to us by the management. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, is based solely on the reports of such other auditors. Our opinion above 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 and the financial statements and other financial information certified by the Management.

#### REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
- (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books.
- (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, the consolidated statement of changes in equity and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- (d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act.
- (e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2022 taken on record by the Board of Directors of the Holding Company and its subsidiaries, none of the directors of the Group 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.
- (f) With respect to the adequacy of internal financial controls over financial reporting of the Group and the operating effectiveness of such controls, refer to our separate report in Annexure.

(g) In our opinion and based on the consideration of reports of other statutory auditors of the subsidiaries, the managerial remuneration for the year ended 31 March, 2022 has been paid/provided by the Holding Company, its subsidiaries to their directors in accordance with the provisions of Section 197 read with Schedule V to the Act

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

The Group has disclosed the impact of pending litigations on its financial position in its consolidated financial statements – Refer Note 37 of the consolidated financial statements.

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

There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the holding company and its subsidiaries incorporated in India.

The respective managements of the holding company, its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the holding company, its subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries .

The respective Managements of the holding company, its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds have been received by the holding company, its subsidiaries from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the holding company, its subsidiaries 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 .

In our opinion and based on the audit procedures we have considered reasonable and appropriate in the circumstances performed by us on the holding company, its subsidiaries which are incorporated in India whose financial statements have been audited under the Act, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

The holding & Subsidiaries has neither declared nor paid any dividend during the year.

With respect to the matters specified in paragraphs 3 (xxi) and 4 of the Companies ( Auditor's Report Order, 2020 ( the "Order"/ "CARO" ) issued by Central Government in terms of Section 143(11) of the Act, to be included in the Auditors report, according to the information and explanation given to us, and based on the CARO report issued by us for the holding company and by the statutory auditor of a subsidiaries, included in the consolidated financial statement of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.

For R A N K & Associates  
Chartered Accountants  
ICAI Firm Registration Number: 105589W

Sd/-

Rahul Nahata  
Partner  
Membership No.: 116511  
Bengaluru  
Date: 27th September 2022  
UDIN: 22116511AVOKEO9663

Annexure referred to in our report of even date to the members of Zerodha Broking Limited on the consolidated financial statements for the year ended 31st March 2022

## REPORT ON THE INTERNAL FINANCIAL CONTROLS UNDER CLAUSE (I) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

We have audited the internal financial controls over financial reporting of Zerodha Broking Limited (hereinafter referred to as "the Holding Company") and its subsidiaries (herein after collectively referred to as "the Group") as of March 31, 2022 which are incorporated in India, in conjunction with our audit of the consolidated financial statements of the Company for the year ended on that date.

### MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The respective Board of Directors of the holding Company and management of its subsidiaries are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting ("the Guidance Note") issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

## AUDITORS' RESPONSIBILITY

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Parent and its subsidiaries which are incorporated in India.

## MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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

## INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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

## OPINION

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

For R A N K & Associates  
Chartered Accountants  
ICAI Firm Registration Number: 105589W

Sd/-  
Rahul Nahata  
Partner  
Membership No.: 116511  
Bengaluru  
Date: 27th September 2022  
UDIN: 22116511AVOKEO9663

**[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	72.26	50.9	57.52
Other intangible assets	465.17	598.88	115.76
Non-current financial assets [Abstract]			
Non-current investments	25,601.59	3,569.83	
Loans, non-current	21.15	16.49	
Other non-current financial assets	3,615.32	3,201.49	
Total non-current financial assets	29,238.06	6,787.81	
Deferred tax assets (net)	4.76	74.99	
Other non-current assets	132	0	
Total non-current assets	29,912.25	7,512.58	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	15,069.35	13,585.85	
Cash and cash equivalents	12,908.01	5,282.31	
Bank balance other than cash and cash equivalents	1,912.5	1,027.16	
Loans, current	101.24	2.15	
Other current financial assets	186,140.4	123,291.32	
Total current financial assets	216,131.5	143,188.79	
Other current assets	0	212.75	
Total current assets	216,131.5	143,401.54	
Total assets	246,043.75	150,914.12	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	1,000	1,000	1,000
Other equity	36,577.93	15,644	
Total equity attributable to owners of parent	37,577.93	16,644	
Non controlling interest	0	0	
Total equity	37,577.93	16,644	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Other non-current financial liabilities	51.39	63.02	
Total non-current financial liabilities	51.39	63.02	
Provisions, non-current	2,194.9	1,385.96	
Deferred tax liabilities (net)	323.52	0	
Total non-current liabilities	2,569.81	1,448.98	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	203,911.6	131,415.51	
Other current financial liabilities	365.05	603.36	
Total current financial liabilities	204,276.65	132,018.87	
Other current liabilities	880.31	654.87	
Provisions, current	353.59	0	
Current tax liabilities	385.46	147.4	
Total current liabilities	205,896.01	132,821.14	
Total liabilities	208,465.82	134,270.12	
Total equity and liabilities	246,043.75	150,914.12	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 209.44	[INR/shares] 112.23	[INR/shares] 209.44	[INR/shares] 112.23
Total basic earnings (loss) per share	[INR/shares] 209.44	[INR/shares] 112.23	[INR/shares] 209.44	[INR/shares] 112.23
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 200.72	[INR/shares] 107.19	[INR/shares] 200.72	[INR/shares] 107.19
Total diluted earnings (loss) per share	[INR/shares] 200.72	[INR/shares] 107.19	[INR/shares] 200.72	[INR/shares] 107.19



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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	49,637.38	27,289.28
Other income	3.08	6.77
Total income	49,640.46	27,296.05
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	4,590.39	3,164.32
Finance costs	8.22	8.34
Depreciation, depletion and amortisation expense	177.46	166.48
Other expenses	16,864.94	9,262.68
Total expenses	21,641.01	12,601.82
Profit before exceptional items and tax	27,999.45	14,694.23
Total profit before tax	27,999.45	14,694.23
Tax expense [Abstract]		
Current tax	6,658.51	3,562.73
Deferred tax	397.08	-91.64
Total tax expense	7,055.59	3,471.09
Total profit (loss) for period from continuing operations	20,943.86	11,223.14
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	20,943.86	11,223.14
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-9.9	-2.12
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-9.9	-2.12
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		

Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		
Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	-0.03	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	-0.03	0
Total other comprehensive income	-9.93	-2.12
Total comprehensive income	20,933.93	11,221.02
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	-9.93	-2.12
Total comprehensive income	20,933.93	11,221.02
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 209.44	[INR/shares] 112.23
Total basic earnings (loss) per share	[INR/shares] 209.44	[INR/shares] 112.23
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 200.72	[INR/shares] 107.19
Total diluted earnings (loss) per share	[INR/shares] 200.72	[INR/shares] 107.19

## [210000a] Statement of profit and loss

### Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]

..(1)

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, 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
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]				
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]				
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Employee benefits	Employee benefits	Income tax relating to items that will not be reclassified to profit or (loss)	Income tax relating to items that will not be reclassified to profit or (loss)
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-13.23	-2.83	3.33	0.71

### Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Table]

..(1)

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

Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Axis]	1
	01/04/2021 to 31/03/2022
Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Abstract]	
Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Line items]	
Description of other comprehensive income that will be reclassified to profit or loss, net of tax, others	Exchange differences in translating of a foreign operation
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	-0.03

**[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	20,943.86	11,223.14		20,943.86
Changes in comprehensive income components	-9.93	-2.12		-9.93
Total comprehensive income	20,933.93	11,221.02		20,933.93
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	20,933.93	11,221.02		20,933.93
Other equity at end of period	36,577.93	15,644	4,422.98	36,577.93

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

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	11,223.14		20,943.86	11,223.14
Changes in comprehensive income components	-2.12		-9.93	-2.12
Total comprehensive income	11,221.02		20,933.93	11,221.02
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	11,221.02		20,933.93	11,221.02
Other equity at end of period	15,644	4,422.98	36,577.93	15,644

## Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member] 31/03/2020	General 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		20,943.86	11,223.14	
Changes in comprehensive income components		-9.93	-2.12	
Total comprehensive income		20,933.93	11,221.02	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		20,933.93	11,221.02	
Other equity at end of period	4,422.98	36,577.93	15,644	4,422.98

**[320000] Cash flow statement, indirect**

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>31/03/2020</b>
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	27,999.45	14,694.23	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	8.22	8.34	
Adjustments for decrease (increase) in trade receivables, current	-1,485.51	-13,548.28	
Adjustments for decrease (increase) in other non-current assets	80.74	-177.74	
Adjustments for other financial assets, non-current	-195.7	-65.08	
Adjustments for other financial assets, current	-63,081.65	-88,910.31	
Adjustments for increase (decrease) in trade payables, current	72,496.09	86,611.15	
Adjustments for increase (decrease) in other current liabilities	225.45	376.17	
Adjustments for depreciation and amortisation expense	177.46	166.49	
Adjustments for provisions, current	1,138.8	821	
Adjustments for provisions, non-current	10.5	-11.98	
Adjustments for other financial liabilities, current	-303.47	-2,379.97	
Adjustments for other financial liabilities, non-current	53.54	198.28	
Adjustments for unrealised foreign exchange losses gains	-0.03	0	
Adjustments for dividend income	60.21	16.02	
Adjustments for fair value losses (gains)	-2,142.64	742.34	
Other adjustments for which cash effects are investing or financing cash flow	3.48	-1.93	
Other adjustments for non-cash items	0.01	0	
Total adjustments for reconcile profit (loss)	6,925.08	-16,187.54	
Net cash flows from (used in) operations	34,924.53	-1,493.31	
Interest received	5.38	1.1	
Income taxes paid (refund)	6,420.46	3,537.34	
Net cash flows from (used in) operating activities	28,509.45	-5,029.55	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	0.11	0.04	
Purchase of property, plant and equipment	173.73	18.31	
Proceeds from sales of investment property	1,852.61	90	
Purchase of investment property	21,750.59	3,521.87	
Proceeds from sales of intangible assets	124.94	0	
Purchase of intangible assets	0	624.71	
Cash advances and loans made to other parties	103.75	-0.1	
Dividends received	60.21	16.02	
Other inflows (outflows) of cash	-885.33	6,125.58	
Net cash flows from (used in) investing activities	-20,875.53	2,066.85	
Cash flows from used in financing activities [Abstract]			
Payments of finance lease liabilities	8.22	8.33	
Net cash flows from (used in) financing activities	-8.22	-8.33	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	7,625.7	-2,971.03	
Net increase (decrease) in cash and cash equivalents	7,625.7	-2,971.03	
Cash and cash equivalents cash flow statement at end of period	12,908.01	5,282.31	8,253.34

**[610100] Notes - List of accounting policies**

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (2) [See below]	R e f e r current year

## Textual information (2)

### Disclosure of significant accounting policies [Text Block]

NOTE 1: CORPORATE INFORMATION, BASIS OF PREPARATION AND PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES.

#### CORPORATE INFORMATION

The Consolidated financial statements comprise financial statements of “Zerodha Broking Limited” (“the holding company”) and its subsidiary companies for the year ended 31 st March 2022.

Zerodha Broking Limited (“ZBL”), Converted from Partnership to Public Limited Company on 16/03/2019 Post Approval Received from National Stock Exchange of India Limited and BSE Limited, is a public limited Company. The Company is registered as a “Stock Broker” with the Securities and Exchange Board of India (“SEBI”). As a brokerage house, its activities includes different types of services including agency transactions, subscription based services and distribution of financial products and also it provides an online technology platform for trading in National Stock Exchange of India Ltd, BSE Ltd & in MCX through web based trading terminal, mobile application and a state of the art Call and Trade Unit. The Company is incorporated and domiciled in India. The equity shares of the Company are unlisted. The address of the Registered Office is #153/154, 4th Cross, Dollars Colony, Opp. Clarence Public School, J.P Nagar 4th Phase, Bengaluru – 560 078, Karnataka, India.

Zerodha Asset Management Private Limited (“ZAMPL”) is a Private Limited Company domiciled in India (CIN: U67190KA2021PTC155726) and its registered office is situated at INDIQUBE PENTA New No. 51 (Old No.14), Richmond Road, Bangalore- 560025. The Company was incorporated under the Companies Act, 2013 on 20 December 2021 and is a wholly owned subsidiary of Zerodha Broking Limited (“the sponsor or holding company”). Zerodha Broking Limited made an application to the Securities and Exchange Board of India (“SEBI”) for registration of the proposed Mutual Fund (“Zerodha Mutual Fund”) on 5 February 2020, and the in-principle approval was granted by SEBI on 1 September 2021. The final approval is expected in the financial year 2022-23. The Company has been incorporated to act as Asset Management Company for the schemes of Zerodha Mutual Fund.

Zerodha Trustee Private Limited (“ZTPL”) is a private limited company domiciled in India, and its registered office is situated at Indiqube penta New No. 51 (Old No.14), Richmond Road, Bangalore- 560025. The Company is a wholly owned subsidiary of Zerodha Broking Limited (“Holding Company”). The Company was incorporated under the Companies Act, 2013 on 14 December 2021 and it is proposed to act as trustee company or trustees for the schemes of Zerodha Mutual Fund.

Zerodha (IFSC) Private Limited (“Z(IFSC)PL”) is a Private Limited Company domiciled in India (CIN: U65990GJ2021PTC122750) and its registered office is situated at Unit No. 331, Signature Building, 3rd Floor, Block No.13B Zone-1, Gift city GIFT SEZ Gandhinagar- 382355 . The Company was incorporated under the Companies Act, 2013 on 20th May 2021 and is a wholly owned subsidiary of Zerodha Broking Limited. The Company was incorporated with the objective to pursue the business of International Financial Service Centre providing share broking services, financial services and portfolio management consultancy services.

TrustX Internet Private Limited is a Private Limited Company domiciled in India and its registered office is situated at No. 175 & 176, Dollars Colony, Phase 4 JP Nagar, Bilekahalli, Bannerghatta Road, Bangalore 560076. TrustX Internet Private Limited was incorporated as on 02nd July 2021 under the Companies Act, 2013 and is a wholly owned subsidiary of Zerodha Broking Limited. The Company Engaged in the Business of providing computer software services such as cloud computing and other information technology service.

Rainmatter Climate Investment (“RMCI”) is a partnership firm domiciled in India and its registered office is situated at is #153/154, 4th Cross, Dollars Colony, Opp. Clarence Public School, J.P Nagar 4th Phase, Bengaluru – 560 078, Karnataka, India. Rainmatter Climate Investment was incorporated on 27 th July 2021 and is a subsidiary of Zerodha Broking Limited which has 99% proportion of interest in it. The partnership is engaged in the business of Investing in organisations working to restore the environment through direct action, research, climate advocacy and policy.

Rainmatter Fintech Investment (“RFCI”) is a partnership firm domiciled in India and its registered office is situated at is #153/154, 4th Cross, Dollars Colony, Opp. Clarence Public School, J.P Nagar 4th Phase, Bengaluru – 560 078, Karnataka, India. Rainmatter Fintech Investment was incorporated on 15 th July 2021 and is a subsidiary of Zerodha Broking Limited which has 99% proportion of interest in it. The partnership is incubator which provides well-equipped workspaces, mentorship & invests in innovative startups in the capital market space.

#### BASIS OF PREPARATION AND PRESENTATION

##### Statement of compliance

The consolidated financial statements relate to the Company and its subsidiaries (together ‘the Group’). These consolidated financial statements have been prepared in accordance with the Indian Accounting Standards (herein after referred as ‘Ind AS’) notified under Section 133 of the Companies Act, 2013 (“the Act”) [Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016] and other relevant provisions of the Act.

These Consolidated financial statements of the company are presented as per Schedule III (Division III) as per Companies Act, 2013 applicable to NBFC’s as notified by Ministry of Corporate Affairs (MCA)

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

- Certain financial assets and liabilities - measured at fair value (refer accounting policy regarding financial instruments);
- Net defined benefit (assets) / liability – Plan assets are measured at fair value less present value of defined benefit obligation;
- Share-based payments - measured at fair value and
- Leases – measured at fair value (refer accounting policy regarding Leases).

Based on the nature of products/ activities of the Group and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Group has determined its operating cycle to be 12 months (1 year). Accordingly, Current Assets do not include elements which are not expected to be realised within 1 year and Current Liabilities do not include items which are due after 1 year, the period of 1 year being reckoned from the reporting date.

#### Functional and presentation currency

The Consolidated financial statements are presented in Indian Rupees (INR).

All subsidiaries have INR as functional currency except Z(IFSC)PL which has functional currency as US Dollar (USD), However presentation currency for Z(IFSC)PL is also INR to comply with Income tax and other statutory law.

All values are rounded to the nearest millions with two decimals, except when otherwise indicated.

#### Basis of Consolidation

The subsidiaries are entities controlled by the Holding company. The Holding company 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 over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

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. Intra-Group transactions, balances and unrealised gains on transactions between entities within the Group are eliminated. Similarly, unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the Group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and other events in similar circumstances, appropriate adjustments are made to that Group member's financial statements in preparing the consolidated financial statements to ensure conformity with the Group's accounting policies.

Non-controlling interests in the results and equity of subsidiaries are shown separately in the consolidated statement of profit or loss, consolidated statement of changes in equity and balance sheet respectively. Statement of Profit and Loss including Other Comprehensive Income (OCI) is attributable to the equity holders of the Holding Company and to the non-controlling interest basis the respective ownership interest and such balance is attributed even if this results in controlling interest is having a deficit balance.

Details of subsidiaries are disclosed in note 40.

#### Use of estimates and judgments

The preparation of consolidated financial statements in conformity with Ind AS requires management to make estimates, judgments, and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities (including contingent liabilities) and disclosures as of the date of financial statements and the reported amounts of revenue and expenses for the reporting period. Actual results could differ from these estimates. Accounting estimates and underlying assumptions are reviewed on an ongoing basis and could change from period to period. Appropriate changes in estimates are recognized in the period in which the group companies becomes aware of the changes in circumstances surrounding the estimates. Any revisions to accounting estimates are recognized prospectively in the period in which the estimate is revised and future periods.

The management has considered following estimates:

Present value of security deposit has been calculated using the incremental borrowing rate at the time when the deposits are given. This rate has been taken considering interest rate and risk free rate of return.

The cost of the defined benefit plans and the present value of the defined benefit obligation are based on actuarial valuation using the projected unit credit method. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These primarily include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each Balance Sheet date.

Provisions and liabilities are recognised in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events and the amount of cash outflow can be reliably estimated. The timing of recognition and quantification of the liability requires the application of judgement to existing facts and circumstances, which can be subject to change. The carrying amounts of provisions and



liabilities are reviewed regularly and revised to take account of changing facts and circumstances.

Allowance for impairment of financial asset - Judgements are required in assessing the recoverability of overdue loans and determining whether a provision against those loans is required. Factors considered include the aging of past dues, value of collateral and any possible actions that can be taken to mitigate the risk of non-payment.

The group companies has estimated useful life of each class of assets based on the nature of assets, the estimated usage of the asset, the operating condition of the asset, past history of replacement, anticipated technological changes, etc. The group companies reviews the useful life of property, plant and equipment and Intangible assets as at the end of each reporting period. This reassessment may result in change in depreciation expense in future periods.

Deferred tax assets are recognised to the extent that it is regarded as probable that deductible temporary differences can be realised. The group companies estimates deferred tax assets and liabilities based on current tax laws and rates and in certain cases, business plans, including management's expectations regarding the manner and timing of recovery of the related assets. Changes in these estimates may affect the amount of deferred tax liabilities or the valuation of deferred tax assets and thereby the tax charge in the Statement of Profit or Loss.

Provision for tax liabilities require judgements on the interpretation of tax legislation, developments in case law and the potential outcomes of tax audits and appeals which may be subject to significant uncertainty. Therefore the actual results may vary from expectations resulting in adjustments to provisions, the valuation of deferred tax assets, cash tax settlements and therefore the tax charge in the Statement of Profit or Loss.

Determination of lease term for Right of Use Asset - The group makes assessment on the expected lease term on lease by lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the group considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of lease and the importance of the underlying asset to the group operations taking into account the location of the underlying asset and the availability of the suitable alternatives. The lease term in future periods is reassessed to ensure that the lease term reflects the current economic circumstances.

Stock based compensation: The group companies account for stock-based compensation by measuring and recognizing as compensation expense the fair value of all share-based payment awards made to employees based on estimated grant date fair values. The determination of fair value involves a number of significant estimates. The group companies uses its share valuation to estimate the value of employee stock options which requires a number of assumptions to determine the model inputs. These include the expected volatility of Company's stock and employee exercise behaviour which are based on historical data as well as expectations of future developments over the term of the option as stock-based compensation expense is based on awards ultimately expected to vest. Management's estimate of exercise is based on historical experience but actual exercise could differ materially as a result of voluntary employee actions and involuntary actions which would result in significant change in our stock-based compensation expense amounts in the future.

Discount Rate for cash flows for leases - The discount rate used for present valuation of cash flows for leases is the indicative incremental borrowing rate.

## SIGNIFICANT ACCOUNTING POLICIES

### Cash and Cash Equivalents

Cash and cash equivalents comprise of cash and cheques in hand. It also comprises of short-term deposits with an original maturity of three months or less. However it does not include bank balances (including term deposits) held as margin money or security against borrowings which are neither in the nature of demand deposits, nor readily available for use by the group, and accordingly, do not meet the definition of cash equivalents.

### Measurement and recognition of Property, Plant and Equipment.

Property Plant and Equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount.

All property, plant and equipment are initially recorded at cost. Cost comprises acquisition cost (net of tax/duty credit availed), borrowing cost if capitalization criteria are met, and directly attributable cost of bringing the asset to its working condition for the intended use.

Subsequent expenditure relating to Property, Plant and Equipment is capitalized only when it is probable that future economic benefit associated with these will flow to the group companies and the cost of the item can be measured reliably.

Direct costs are capitalized until property, plant and equipment are ready for use.

### Depreciation

Depreciation is provided on written down value method, over the estimated useful life of the assets at rates which are equal to or higher than the

rates prescribed under Schedule II of the Companies Act, 2013 in order to reflect the actual usage of the assets. Estimated useful lives of assets based on technical evaluation by management are as follows:

Class of assets	Useful life in years
Improvement to Leasehold Premises	30 years
Electrical Equipment's & Installations	15/10/3 years
Furniture and Fixtures	10 years
Computers & Peripherals	3 years
Motor Vehicles	8 years

#### De-recognition:

The carrying amount of an item of Property, Plant and Equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from de-recognition, disposal or retirement of an item of Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised net, within "Other Income" or "Other Expenses", as the case maybe, in the Statement of Profit and Loss in the year of de-recognition, disposal or retirement.

#### Measurement and recognition of Intangible assets

Intangible assets are stated at cost of acquisition less accumulated amortization and impairment losses, if any. The amortisation period and the amortisation method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortisation period is changed accordingly.

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates.

#### Amortisation :

The intangible assets are amortized over the estimated useful lives as given below:

Right to use DP rights 5 years

#### De-recognition :

The carrying amount of an intangible asset is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the de-recognition of an intangible asset is measured as the difference between the net disposal proceeds and the carrying amount of the intangible asset and is recognized in the Statement of Profit and Loss when the asset is derecognized.

#### Impairment :

The carrying values of assets (including right of use asset)/cash generating units at each balance sheet date are reviewed for impairment if any indication of impairment exists. If the carrying amount of the assets exceed the estimated recoverable amount, an impairment is recognised for such excess amount.

The recoverable amount is the greater of the fair value less cost to sell and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor.

When there is indication that an impairment loss recognised for an asset (other than a revalued asset) in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognised in the statement of profit and loss, to the extent the amount was previously charged to the statement of profit and loss. In case of revalued assets, such reversal is not recognized.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment, at least annually, and whenever there is an indication then the asset may be impaired.

#### Revenue recognition

Revenue (other than for those items to which Ind AS 109 Financial Instruments are applicable) is measured at fair value of the consideration

received or receivable. Ind AS 115 Revenue from contracts with customers outlines a single comprehensive model of accounting for revenue arising from contracts with customers.

The group recognises revenue from contracts with customers based on a five step model as set out in Ind AS 115:

Step 1 : Identify contract(s) with a customer: A contract is defined as an agreement between two or more parties that creates enforceable rights and obligations and sets out the criteria for every contract that must be met.

Step 2 : Identify performance obligations in the contract: A performance obligation is a promise in a contract with a customer to transfer a good or service to the customer.

Step 3 : Determine the transaction price: The transaction price is the amount of consideration to which the group expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Step 4 : Allocate the transaction price to the performance obligations in the contract: For a contract that has more than one performance obligation, the group allocates the transaction price to each performance obligation in an amount that depicts the amount of consideration to which the group expects to be entitled in exchange for satisfying each performance obligation.

Step 5 : Recognise revenue when (or as) the group satisfies a performance obligation

Revenue from contracts with customers is recognised when control of the services are transferred to the customer at an amount that reflects the consideration to which the group expects to be entitled in exchange for those services.

Brokerage Income (net of indirect taxes) recognized:

a) On primary market subscription / mobilisation is accounted on allotment after intimation is received by the group.

b) On secondary market - income is recognised upon completion of brokerage services to its customers i.e. trade date

Brokerage income is recognized at a point in time based on above timing.

Placement and other fee based income are accounted for on the basis of the progress of the assignment

Fee income mainly includes depository fees and other charges recovered towards value added services provided to the clients. These are recognized on accrual basis as per the terms and conditions agreed with the client. Other charges recovered from secondary broking customers are recognized upon completion of services.

Company also distributes Mutual fund schemes for which it receives commission income. These are recognized on accrual basis as per the terms and conditions agreed.

Investment Management service

The Company(Zerodha Asset Management Private Limited) has been appointed as the investment manager to the schemes of the Zerodha Mutual Fund (final approval is pending from SEBI). The Company receives investment management fees from the Zerodha mutual fund which is charged as a percent of the Assets Under Management (AUM) and is recognised on accrual basis. The maximum amount of management fee that can be charged is subject to applicable SEBI regulations. The contract includes a single performance obligation (series of distinct services) that is satisfied over time and the investment management fees earned are considered as variable consideration.

Software Services

Revenue is recognised upon transfer of control of promised services to customers in an amount that reflects the consideration we expect to receive in exchange for those services.

Interest income

Interest income on financial assets is recognized on an accrual basis using effective interest rate (EIR). Interest revenue is continued to be recognized at the original effective interest rate.

Dividend income

Dividend income is recognised in statement of profit and loss when the right to receive the dividend is established, it is probable that the economic benefits associated with the dividend will flow to the entity and the amount of dividend can be reliably measured. This is generally when the shareholders approve the dividend.

Profit and loss from partnership firm / LLP

Profit and loss from partnership firm / LLP are accounted on accrual basis and as per terms of respective Partnership / LLP agreement.

Revenue excludes Goods and service taxes and other indirect taxes.

## Leases

### As Lessee

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

The Group recognises a right-of-use asset and a corresponding lease liability at the lease commencement date, with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low values. For these leases, the group recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the group uses its incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise:

- Fixed lease payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- The amount expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options, if the lessee is reasonably certain to exercise the options; and
- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The lease liability is presented as a part of other financial liabilities of consolidated of financial statement.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made. These lease payments have been classified as financing activities in the Statement of cash flows.

The group re-measures the lease liability (and makes a corresponding adjustment to the related right-of-use asset) whenever:

- The lease term has changed or there is a significant event or change in circumstances resulting in a change in the assessment of exercise of a purchase or any other option in the contract, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate.
- A lease contract is modified and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. The depreciation starts at the date of transition to Ind AS.

## Securities Lending and Borrowing

(a) Initial margin and /or additional margin paid over and above the initial margin, for entering into contracts for equity stock which are released on final settlement / squaring – up of the underlying contracts, are disclosed under Trade Payables

(b) On final settlement or squaring up of contracts for equity stocks, the realised profit or loss after adjusting the unrealised loss already accounted, if any, is recognised in the statement of profit and loss.

(c) The Lending and Borrowing fees are recognised on Pro- rata basis over the tenure of the contract.

## Employee benefits

### Defined Contribution Plan

#### Provident fund

A defined contribution plan is a post-employment benefit plan under which the group pays fixed contributions into an account with a separate entity and has no legal or constructive obligation to pay further amounts. The group makes specified periodic contributions to the credit of the employees' account with the Employees' Provident Fund Organisation. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the Statement of Profit and Loss in the periods during which the related services are rendered by employees. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognised as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognised as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

### Defined Benefit Plan

#### Gratuity

Gratuity - The Group has a defined benefit plan for post-employment benefits in the form of gratuity. The Group has formed a Trust "Zerodha Employee Gratuity Trust" which has taken group gratuity policies with an insurance company which is funded. The net present value of the Company's obligation towards the same is actuarially determined based on the projected unit credit method as at the Balance Sheet date. Remeasurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are

recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Remeasurements are not reclassified to profit or loss in subsequent periods.

The Group recognises the following changes in the net defined benefit obligation as an expense in the statement of profit and loss:  
Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and  
Net interest expense or income

Net interest expense (income) on the net defined liability (assets) is computed by applying the discount rate, used to measure the net defined liability (asset), to the net defined liability (asset) at the start of the financial year after taking into account any changes as a result of contribution and benefit payments during the year. Net interest expense and other expenses related to defined benefit plans are recognised in consolidated statement of profit and loss.

The retirement benefit obligations recognised in the Balance Sheet represent the actual deficit or surplus in the Bank's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in the future contribution to the plans.

#### Compensated Absences

The Group compensates unutilized absences through cash payout and hence as at balance sheet date there is no compensated absences outstanding.

#### Other Employee Benefits

Liabilities for salaries and wages, performance incentives, including non-monetary benefits in respect of employees' services up to the end of the reporting period, are recognised as liabilities (and expenses) and are measured at the amounts expected to be paid when the liabilities are settled. Expense is recognised for the undiscounted amount of the benefits to be paid for the services rendered.

#### Share based payments

##### Employees Stock Options Plans ("ESOPs") - Equity settled

The company (Zerodha Broking Limited) operates share option schemes for the purpose of providing incentives and rewards to eligible participants who contribute to the success of the Company's operations. Employees of the Company receive remuneration in the form of share-based payments, whereby employees render services as consideration for equity instruments ("equity settled transactions").

The cost of equity-settled transactions with employees for grants is measured by reference to the fair value at the date at which they are granted. The cost of equity-settled transactions is recognised in profit or loss, together with a corresponding increase in reserves whereas where entity has an option to settle those transaction in cash the same may be classified as liability, over the period in which the performance and/or service conditions are fulfilled. The cumulative expense recognised for equity-settled transactions at the end of each reporting period until the vesting date reflects the extent to which the vesting period has expired and the company's best estimate of the number of equity instruments that will ultimately vest. The charge or credit to profit or loss for a period represents the movement in the cumulative expense recognised as at the beginning and end of that period.

#### Income Taxes

Income tax expense comprises current and deferred tax. It is recognised in Statement of Profit and Loss except to the extent that it relates to items recognised directly in equity or in OCI, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity, respectively.

##### Current tax

Current tax is measured at the amount expected to be paid in respect of taxable income for the year in accordance with the Income Tax Act, 1961. Provision for current income tax is made for the tax liability payable on taxable income after considering tax allowances, deductions and exemptions determined in accordance with the applicable tax rates and the prevailing tax laws. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle the asset and the liability on a net basis.

Current income tax relating to items recognised outside profit and loss is recognised outside profit and loss (either in other comprehensive income or in equity). Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

##### Deferred Tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the group financial statements and the corresponding tax bases used in computation of taxable profit and quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date.

Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets relating to unabsorbed depreciation/business losses/losses under the head "capital gains" are recognised and carried forward to the extent of available taxable temporary differences or where there is convincing other evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets in respect of unutilised tax credits which mainly relate to minimum alternate tax are recognised to the extent it is probable of such unutilised tax credits will get realised.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of reporting period, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the group intends to settle its current tax assets and liabilities on a net basis.

Transaction or event which is recognised outside profit or loss, either in other comprehensive income or in equity, is recorded along with the tax as applicable.

#### Basic and Diluted Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares), if any, that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

#### Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments also include derivative contracts such as foreign currency forward contracts, interest rate swaps and currency options; and embedded derivatives in the host contract.

#### Recognition and Initial Measurement

The Group recognizes all the financial assets and liabilities at its fair value on initial recognition; in the case of financial assets not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset are added to the fair value on initial recognition. The financial assets are accounted on a trade date basis.

Classification and subsequent measurement of financial asset:

For subsequent measurement, financial assets are categorised into:

a. Amortised cost: The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

b. Fair value through other comprehensive income (FVOCI):

The Group classifies the financial assets as FVOCI if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the Group business model is achieved by both collecting contractual cash flows and selling financial assets. In case of debt instruments measured at FVOCI, changes in fair value are recognised in other comprehensive income. The impairment gains or losses, foreign exchange gains or losses and interest calculated using the effective interest method are recognised in profit or loss. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive income is re-classified from equity (OCI) to profit or loss as a reclassification adjustment.

In case of equity instruments irrevocably designated at FVOCI, gains / losses including relating to foreign exchange, are recognised through other comprehensive income. Further, cumulative gains or losses previously recognised in other comprehensive income remain permanently in equity and are not subsequently transferred to profit or loss on de-recognition.

c. Fair value through profit or loss (FVTPL):

The financial assets are classified as FVTPL if these do not meet the criteria for classifying at amortised cost or FVOCI. Further, in certain cases to eliminate or significantly reduce a measurement or recognition inconsistency (Accounting mismatch), the Group irrevocably designates certain financial instruments at FVTPL at initial recognition. In case of financial assets measured at FVTPL, changes in fair value are recognised in profit or loss.

d. Investment in equity instruments of subsidiaries :

Investment in equity instruments of subsidiaries are measured at cost.

e. Investment in other equity instruments

Equity instruments are instruments that meet the definition of equity from the issuer's perspective; that is, instruments that do not contain a contractual obligation to pay and that evidence a residual interest in the issuer's net assets.

All investments in equity instruments classified under financial assets are initially measured at fair value, the group may, on initial recognition, irrevocably elect to measure the same either at FVOCI or FVTPL. The Group makes such election on an instrument-by-instrument basis. Basis the option elected, the accounting policy for FVOCI or FVTPL as stated above is applied to such instruments.

Profit or loss on sale of investments is determined on the basis of first-in-first-out (FIFO) basis. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible by the group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

In order to show how fair values have been derived, financial instruments are classified based on a hierarchy of valuation techniques, as summarised below:

Level 1 financial instruments: Those where the inputs used in the valuation are unadjusted quoted prices from active markets for identical assets or liabilities that the group has access to at the measurement date. The Group considers markets as active only if there are sufficient trading activities with regards to the volume and liquidity of the identical assets or liabilities and when there are binding and exercisable price quotes available on the balance sheet date.

Level 2 financial instruments: Those where the inputs that are used for valuation and are significant, are derived from directly or indirectly observable market data available over the entire period of the instrument's life.

Level 3 financial instruments: Those that include one or more unobservable input that is significant to the measurement as whole.

Based on the Group business model for managing the investments, the group has classified its investments in debt securities through amortised cost and investment in equity securities through FVTPL.

Classification and measurement of financial liability:

The Group classifies all financial liabilities as subsequently measured at amortised cost, except for financial liabilities at fair value through profit or loss (FVTPL). Such liabilities, including derivatives that are liabilities and liabilities held for trading, shall be subsequently measured at fair value.

On initial recognition, a financial liability is measured at fair value plus transaction cost if any. On subsequent measurement, a financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in statement of profit or loss. Other financial liabilities are subsequently measured at amortised cost using effective interest method (EIR). Interest expense and foreign exchange gains and losses are recognised in statement of profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

The group financial liabilities generally include trade and other payables. For trade and other payables, the carrying amount approximates the fair value due to short maturity of these instruments.

De-recognition:

The group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset. The Group derecognises a financial liability when its contractual obligations are discharged or Cancelled, or expire.

Impairment of financial assets:

Methodology for computation of Expected Credit Losses (ECL)

The financial instruments covered within the scope of ECL include financial assets measured at amortised cost and FVOCI, such as investment in debentures and bonds, trade receivables, employee loans, margin funding loans, security deposits given, balances with banks and other financial assets. ECL is not required to be determined on financial assets measured at FVTPL.

The loss allowance has been measured using lifetime ECL except for financial assets on which there has been no significant increase in credit risk since initial recognition. In such cases, loss allowance has been measured at 12 month ECL.

At each reporting date, the Group assesses whether financial assets carried at amortised cost and FVOCI is credit-impaired. A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred since initial recognition.

The Group applies a simplified approach for trade receivables. It recognizes impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on Lifetime ECLs at each reporting date.

ECL has been estimated as the difference between the gross carrying amount and the present value of estimated future cash flows.

If the terms of a financial asset are renegotiated or modified or an existing financial asset is replaced with a new one due to financial difficulties of the borrower, then an assessment is made of whether the financial asset should be derecognised:

If the expected restructuring will not result in de-recognition of the existing asset, expected cash flows arising from the modified financial asset are included in calculating cash shortfalls from the existing asset

If the expected restructuring will result in derecognition of the existing asset and the recognition of modified asset, the modified asset is considered as a new financial asset. The date of the modification is treated as the date of initial recognition of that financial asset when applying the impairment requirements to the modified financial asset. The impairment loss allowance is measured at an amount equal to 12 month expected credit losses until there is a significant increase in credit risk. If modified financial asset is credit-impaired at initial recognition, the financial asset is recognized as originated credit impaired asset.

Criteria used for determination of movement from stage 1 (12 month ECL) to stage 2 (lifetime ECL) and stage 3 (Lifetime ECL)

The Group applies a three-stage approach to measure ECL on financial assets measured at amortised cost and FVOCI. The assets migrate through the following three stages based on an assessment of qualitative and quantitative considerations:

- Stage 1: 12 month ECL

For exposures where there has not been a significant increase in credit risk since initial recognition and that are not credit impaired upon origination, the portion of the lifetime ECL associated with the probability of default events occurring within the next 12 months is recognised. Interest income is accrued using the effective interest rate on the gross carrying amount.

-Stage 2: Lifetime ECL (not credit impaired):

At each reporting date, the Company assesses whether there has been a significant increase in credit risk for financial assets since initial recognition. In determining whether credit risk has increased significantly since initial recognition, the Company uses days past due (DPD) information and other qualitative factors to assess deterioration in credit quality of a financial asset. For credit exposures where there has been a significant increase in credit risk since initial recognition but that are not credit impaired, a lifetime ECL is recognised. Interest income is accrued using the effective interest rate on the gross carrying amount.

- Stage 3: Lifetime ECL (credit impaired):

Financial assets are assessed as credit impaired when one or more events that have a detrimental impact on the estimated future cash flows of the asset have occurred. For financial assets that have become credit impaired, a lifetime ECL is recognised and interest revenue is calculated by applying the effective interest rate to the amortized cost (net of loss allowance).

If, in a subsequent period, credit quality improves and reverses any previously assessed significant increase in credit risk since origination, then the Expected Credit Loss reverts from lifetime ECL to 12-months ECL.

Method used to compute lifetime ECL:

The Group calculates ECLs based on a probability-weighted scenarios to measure the expected cash shortfalls, discounted at EIR. A cash shortfall is the difference between the cash flows that are due to an entity in accordance with the contract and the present value of cash flows that the entity expects to receive.

Manner in which forward looking assumptions has been incorporated in ECL estimates:

The Group considers its historical loss experience and adjusts it for current observable data. In addition, the Group uses reasonable forecasts of future economic conditions including expert judgement to estimate the amount of expected credit losses. The methodology and assumptions including any forecasts of future economic conditions are periodically reviewed and changes, if any, are accounted for prospectively. The Group ECL calculations are outputs of number of underlying assumptions regarding the choice of variable inputs and their interdependencies such as macroeconomic scenarios and collateral values.

#### Financial guarantee contracts

Financial guarantee contracts issued by the Company are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

#### Derivative Financial Instruments

The Company may enter into foreign exchange forward contracts to mitigate the foreign currency exposure risk. Derivatives are to be initially recognised at fair value at the date the derivative contracts are entered and will be subsequently re-measured to their fair value at the end of each reporting period. The resulting gain or loss will be recognised in Statement of Profit and Loss immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in Statement of Profit and Loss will depend on the nature of the hedge relationship.

#### Write-offs

Financial assets are written off either partially or in their entirety when there is no realistic prospect of recovery. This is generally the case when the company determines that the borrower does not have assets or sources of income that could generate sufficient cash flows to repay the amounts. If the amount to be written off is greater than the accumulated loss allowance, the difference is first treated as an addition to the allowance that is then applied against the gross carrying amount. However, financial assets that are written off may be subject to enforcement activities to comply with the group's procedures for recovery of amounts due.

#### Offsetting:

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

#### Borrowing cost

Expenses related to borrowing cost are accounted using effective interest rate. Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalised as part of the cost of that asset. Other borrowing costs are recognised as an expense in the period in which they are incurred.



## Measurement of fair values

The Group accounting policies and disclosures require the measurement of fair values for financial instruments such as investment in unquoted equity instruments, debentures, preference shares etc.

Management uses its judgement in selecting an appropriate valuation technique for financial instruments not quoted in an active market.

Valuation techniques commonly used by market participants are applied.

## Recognition and measurement of provisions and contingencies

### Provisions:

Provisions are recognised when the group has a present obligation (legal or constructive) as a result of a past event, it is probable that the group will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material). When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

### Contingent Liabilities:

A present obligation that arises from past events, where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is disclosed as a contingent liability. Contingent liabilities are also disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Bank.

Claims against the Group, where the possibility of any outflow of resources in settlement is remote, are not disclosed as contingent liabilities.

### Contingent Assets:

Contingent assets are not recognised in the financial statements since this may result in the recognition of income that may never be realised. However, when the realisation of income is virtually certain, then the related asset is not a contingent asset and is recognised.

Provisions, contingent liabilities and contingent assets are reviewed at each Balance Sheet date with any changes being recognised prospectively.

## Cash Flow Statement

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

## Foreign currency transactions and translations

On initial recognition, transactions in foreign currencies are recorded at the rate of exchange prevailing on the date of the transaction. Exchange differences arising on settlement of revenue transactions are recognised in the statement of profit and loss. Monetary assets and liabilities contracted in foreign currencies are restated at the rate of exchange ruling at the Balance Sheet date and exchange gains and losses arising on settlement and restatement are recognised in the Statement of Profit and Loss. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction.

## Segment reporting

The operating segment is a component of the group that engages in business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed by the group to make decision for which discrete financial information is available.

The Operating segment is reported in a manner consistent with the internal reporting provided to Chief Operating Decision Maker (CODM). The CODM assesses the financial performance and position of the group and makes strategic decisions. In the opinion of the management, there is only one reportable business segment as envisaged by IND AS 108 on 'Operating Segment' issued by Institute of Chartered accountants of India. Accordingly, no separate disclosure for segment disclosure for segment reporting is required to be made in the financial statements of the company. Secondary segmentation based on geography has not been presented as the company operates primarily in India and the company perceives that there is no significant difference in its risk and returns in operating from different geographic areas within India.

## Effective Interest Rate (EIR) method

The Company's EIR methodology, recognises interest income / expense using a rate of return that represents the best estimate of a constant rate of return over the expected behavioural life of loans given / taken and recognises the effect of potentially different interest rates at various stages and other characteristics of the financial instruments.

This estimation, by nature, requires an element of judgement regarding the expected behaviour and life-cycle of the instruments, as well expected changes to India's base rate and other fee income/expense that are integral parts of the instrument.

## Events after reporting date

Where events occurring after the balance sheet date provide evidence of conditions that existed at the end of the reporting period, the impact of

such events is adjusted within the financial statements. Otherwise, events after the balance sheet date of material size or nature are only disclosed.

Additional regulatory information required under (WB) (xvi) of Division III of Schedule III amendment, disclosure of ratios, is not applicable to the group as its parent company is in broking business and not an NBFC registered under Section 45-IA of Reserve Bank of India Act, 1934.

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

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	R e f e r A c c o u n t i n g P o l i c y	R e f e r A c c o u n t i n g P o l i c y
Whether there is any departure from Ind AS	No	No
Description of reason for using longer or shorter reporting period	Not applicable	Not applicable
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]	R e f e r c u r r e n t y e a r

## Textual information (3)

### Disclosure of significant accounting policies [Text Block]

NOTE 1: CORPORATE INFORMATION, BASIS OF PREPARATION AND PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES.

#### CORPORATE INFORMATION

The Consolidated financial statements comprise financial statements of “Zerodha Broking Limited” (“the holding company”) and its subsidiary companies for the year ended 31 st March 2022.

Zerodha Broking Limited (“ZBL”), Converted from Partnership to Public Limited Company on 16/03/2019 Post Approval Received from National Stock Exchange of India Limited and BSE Limited, is a public limited Company. The Company is registered as a “Stock Broker” with the Securities and Exchange Board of India (“SEBI”). As a brokerage house, its activities includes different types of services including agency transactions, subscription based services and distribution of financial products and also it provides an online technology platform for trading in National Stock Exchange of India Ltd, BSE Ltd & in MCX through web based trading terminal, mobile application and a state of the art Call and Trade Unit. The Company is incorporated and domiciled in India. The equity shares of the Company are unlisted. The address of the Registered Office is #153/154, 4th Cross, Dollars Colony, Opp. Clarence Public School, J.P Nagar 4th Phase, Bengaluru – 560 078, Karnataka, India.

Zerodha Asset Management Private Limited (“ZAMPL”) is a Private Limited Company domiciled in India (CIN: U67190KA2021PTC155726) and its registered office is situated at INDIQUBE PENTA New No. 51 (Old No.14), Richmond Road, Bangalore- 560025. The Company was incorporated under the Companies Act, 2013 on 20 December 2021 and is a wholly owned subsidiary of Zerodha Broking Limited (“the sponsor or holding company”). Zerodha Broking Limited made an application to the Securities and Exchange Board of India (“SEBI”) for registration of the proposed Mutual Fund (“Zerodha Mutual Fund”) on 5 February 2020, and the in-principle approval was granted by SEBI on 1 September 2021. The final approval is expected in the financial year 2022-23. The Company has been incorporated to act as Asset Management Company for the schemes of Zerodha Mutual Fund.

Zerodha Trustee Private Limited (“ZTPL”) is a private limited company domiciled in India, and its registered office is situated at Indiqube penta New No. 51 (Old No.14), Richmond Road, Bangalore- 560025. The Company is a wholly owned subsidiary of Zerodha Broking Limited (“Holding Company”). The Company was incorporated under the Companies Act, 2013 on 14 December 2021 and it is proposed to act as trustee company or trustees for the schemes of Zerodha Mutual Fund.

Zerodha (IFSC) Private Limited (“Z(IFSC)PL”) is a Private Limited Company domiciled in India (CIN: U65990GJ2021PTC122750) and its registered office is situated at Unit No. 331, Signature Building, 3rd Floor, Block No.13B Zone-1, Gift city GIFT SEZ Gandhinagar- 382355 . The Company was incorporated under the Companies Act, 2013 on 20th May 2021 and is a wholly owned subsidiary of Zerodha Broking Limited. The Company was incorporated with the objective to pursue the business of International Financial Service Centre providing share broking services, financial services and portfolio management consultancy services.

TrustX Internet Private Limited is a Private Limited Company domiciled in India and its registered office is situated at No. 175 & 176, Dollars Colony, Phase 4 JP Nagar, Bilekahalli, Bannerghatta Road, Bangalore 560076. TrustX Internet Private Limited was incorporated as on 02nd July 2021 under the Companies Act, 2013 and is a wholly owned subsidiary of Zerodha Broking Limited. The Company Engaged in the Business of providing computer software services such as cloud computing and other information technology service.

Rainmatter Climate Investment (“RMCI”) is a partnership firm domiciled in India and its registered office is situated at is #153/154, 4th Cross, Dollars Colony, Opp. Clarence Public School, J.P Nagar 4th Phase, Bengaluru – 560 078, Karnataka, India. Rainmatter Climate Investment was incorporated on 27 th July 2021 and is a subsidiary of Zerodha Broking Limited which has 99% proportion of interest in it. The partnership is engaged in the business of Investing in organisations working to restore the environment through direct action, research, climate advocacy and policy.

Rainmatter Fintech Investment (“RFCI”) is a partnership firm domiciled in India and its registered office is situated at is #153/154, 4th Cross, Dollars Colony, Opp. Clarence Public School, J.P Nagar 4th Phase, Bengaluru – 560 078, Karnataka, India. Rainmatter Fintech Investment was incorporated on 15 th July 2021 and is a subsidiary of Zerodha Broking Limited which has 99% proportion of interest in it. The partnership is incubator which provides well-equipped workspaces, mentorship & invests in innovative startups in the capital market space.

#### BASIS OF PREPARATION AND PRESENTATION

##### Statement of compliance

The consolidated financial statements relate to the Company and its subsidiaries (together ‘the Group’). These consolidated financial statements have been prepared in accordance with the Indian Accounting Standards (herein after referred as ‘Ind AS’) notified under Section 133 of the Companies Act, 2013 (“the Act”) [Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016] and other relevant provisions of the Act.

These Consolidated financial statements of the company are presented as per Schedule III (Division III) as per Companies Act, 2013 applicable to NBFC’s as notified by Ministry of Corporate Affairs (MCA)

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

- Certain financial assets and liabilities - measured at fair value (refer accounting policy regarding financial instruments);
- Net defined benefit (assets) / liability – Plan assets are measured at fair value less present value of defined benefit obligation;
- Share-based payments - measured at fair value and
- Leases – measured at fair value (refer accounting policy regarding Leases).

Based on the nature of products/ activities of the Group and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Group has determined its operating cycle to be 12 months (1 year). Accordingly, Current Assets do not include elements which are not expected to be realised within 1 year and Current Liabilities do not include items which are due after 1 year, the period of 1 year being reckoned from the reporting date.

#### Functional and presentation currency

The Consolidated financial statements are presented in Indian Rupees (INR).

All subsidiaries have INR as functional currency except Z(IFSC)PL which has functional currency as US Dollar (USD), However presentation currency for Z(IFSC)PL is also INR to comply with Income tax and other statutory law.

All values are rounded to the nearest millions with two decimals, except when otherwise indicated.

#### Basis of Consolidation

The subsidiaries are entities controlled by the Holding company. The Holding company 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 over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

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. Intra-Group transactions, balances and unrealised gains on transactions between entities within the Group are eliminated. Similarly, unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the Group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and other events in similar circumstances, appropriate adjustments are made to that Group member's financial statements in preparing the consolidated financial statements to ensure conformity with the Group's accounting policies.

Non-controlling interests in the results and equity of subsidiaries are shown separately in the consolidated statement of profit or loss, consolidated statement of changes in equity and balance sheet respectively. Statement of Profit and Loss including Other Comprehensive Income (OCI) is attributable to the equity holders of the Holding Company and to the non-controlling interest basis the respective ownership interest and such balance is attributed even if this results in controlling interest is having a deficit balance.

Details of subsidiaries are disclosed in note 40.

#### Use of estimates and judgments

The preparation of consolidated financial statements in conformity with Ind AS requires management to make estimates, judgments, and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities (including contingent liabilities) and disclosures as of the date of financial statements and the reported amounts of revenue and expenses for the reporting period. Actual results could differ from these estimates. Accounting estimates and underlying assumptions are reviewed on an ongoing basis and could change from period to period. Appropriate changes in estimates are recognized in the period in which the group companies becomes aware of the changes in circumstances surrounding the estimates. Any revisions to accounting estimates are recognized prospectively in the period in which the estimate is revised and future periods.

The management has considered following estimates:

Present value of security deposit has been calculated using the incremental borrowing rate at the time when the deposits are given. This rate has been taken considering interest rate and risk free rate of return.

The cost of the defined benefit plans and the present value of the defined benefit obligation are based on actuarial valuation using the projected unit credit method. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These primarily include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each Balance Sheet date.

Provisions and liabilities are recognised in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events and the amount of cash outflow can be reliably estimated. The timing of recognition and quantification of the liability requires the application of judgement to existing facts and circumstances, which can be subject to change. The carrying amounts of provisions and

liabilities are reviewed regularly and revised to take account of changing facts and circumstances.

Allowance for impairment of financial asset - Judgements are required in assessing the recoverability of overdue loans and determining whether a provision against those loans is required. Factors considered include the aging of past dues, value of collateral and any possible actions that can be taken to mitigate the risk of non-payment.

The group companies has estimated useful life of each class of assets based on the nature of assets, the estimated usage of the asset, the operating condition of the asset, past history of replacement, anticipated technological changes, etc. The group companies reviews the useful life of property, plant and equipment and Intangible assets as at the end of each reporting period. This reassessment may result in change in depreciation expense in future periods.

Deferred tax assets are recognised to the extent that it is regarded as probable that deductible temporary differences can be realised. The group companies estimates deferred tax assets and liabilities based on current tax laws and rates and in certain cases, business plans, including management's expectations regarding the manner and timing of recovery of the related assets. Changes in these estimates may affect the amount of deferred tax liabilities or the valuation of deferred tax assets and thereby the tax charge in the Statement of Profit or Loss.

Provision for tax liabilities require judgements on the interpretation of tax legislation, developments in case law and the potential outcomes of tax audits and appeals which may be subject to significant uncertainty. Therefore the actual results may vary from expectations resulting in adjustments to provisions, the valuation of deferred tax assets, cash tax settlements and therefore the tax charge in the Statement of Profit or Loss.

Determination of lease term for Right of Use Asset - The group makes assessment on the expected lease term on lease by lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the group considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of lease and the importance of the underlying asset to the group operations taking into account the location of the underlying asset and the availability of the suitable alternatives. The lease term in future periods is reassessed to ensure that the lease term reflects the current economic circumstances.

Stock based compensation: The group companies account for stock-based compensation by measuring and recognizing as compensation expense the fair value of all share-based payment awards made to employees based on estimated grant date fair values. The determination of fair value involves a number of significant estimates. The group companies uses its share valuation to estimate the value of employee stock options which requires a number of assumptions to determine the model inputs. These include the expected volatility of Company's stock and employee exercise behaviour which are based on historical data as well as expectations of future developments over the term of the option as stock-based compensation expense is based on awards ultimately expected to vest. Management's estimate of exercise is based on historical experience but actual exercise could differ materially as a result of voluntary employee actions and involuntary actions which would result in significant change in our stock-based compensation expense amounts in the future.

Discount Rate for cash flows for leases - The discount rate used for present valuation of cash flows for leases is the indicative incremental borrowing rate.

## SIGNIFICANT ACCOUNTING POLICIES

### Cash and Cash Equivalents

Cash and cash equivalents comprise of cash and cheques in hand. It also comprises of short-term deposits with an original maturity of three months or less. However it does not include bank balances (including term deposits) held as margin money or security against borrowings which are neither in the nature of demand deposits, nor readily available for use by the group, and accordingly, do not meet the definition of cash equivalents.

### Measurement and recognition of Property, Plant and Equipment.

Property Plant and Equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount.

All property, plant and equipment are initially recorded at cost. Cost comprises acquisition cost (net of tax/duty credit availed), borrowing cost if capitalization criteria are met, and directly attributable cost of bringing the asset to its working condition for the intended use.

Subsequent expenditure relating to Property, Plant and Equipment is capitalized only when it is probable that future economic benefit associated with these will flow to the group companies and the cost of the item can be measured reliably.

Direct costs are capitalized until property, plant and equipment are ready for use.

### Depreciation

Depreciation is provided on written down value method, over the estimated useful life of the assets at rates which are equal to or higher than the

rates prescribed under Schedule II of the Companies Act, 2013 in order to reflect the actual usage of the assets. Estimated useful lives of assets based on technical evaluation by management are as follows:

Class of assets	Useful life in years
Improvement to Leasehold Premises	30 years
Electrical Equipment's & Installations	15/10/3 years
Furniture and Fixtures	10 years
Computers & Peripherals	3 years
Motor Vehicles	8 years

#### De-recognition:

The carrying amount of an item of Property, Plant and Equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from de-recognition, disposal or retirement of an item of Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised net, within "Other Income" or "Other Expenses", as the case maybe, in the Statement of Profit and Loss in the year of de-recognition, disposal or retirement.

#### Measurement and recognition of Intangible assets

Intangible assets are stated at cost of acquisition less accumulated amortization and impairment losses, if any. The amortisation period and the amortisation method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortisation period is changed accordingly.

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates.

#### Amortisation :

The intangible assets are amortized over the estimated useful lives as given below:

Right to use DP rights 5 years

#### De-recognition :

The carrying amount of an intangible asset is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the de-recognition of an intangible asset is measured as the difference between the net disposal proceeds and the carrying amount of the intangible asset and is recognized in the Statement of Profit and Loss when the asset is derecognized.

#### Impairment :

The carrying values of assets (including right of use asset)/cash generating units at each balance sheet date are reviewed for impairment if any indication of impairment exists. If the carrying amount of the assets exceed the estimated recoverable amount, an impairment is recognised for such excess amount.

The recoverable amount is the greater of the fair value less cost to sell and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor.

When there is indication that an impairment loss recognised for an asset (other than a revalued asset) in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognised in the statement of profit and loss, to the extent the amount was previously charged to the statement of profit and loss. In case of revalued assets, such reversal is not recognized.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment, at least annually, and whenever there is an indication then the asset may be impaired.

#### Revenue recognition

Revenue (other than for those items to which Ind AS 109 Financial Instruments are applicable) is measured at fair value of the consideration

received or receivable. Ind AS 115 Revenue from contracts with customers outlines a single comprehensive model of accounting for revenue arising from contracts with customers.

The group recognises revenue from contracts with customers based on a five step model as set out in Ind AS 115:

Step 1 : Identify contract(s) with a customer: A contract is defined as an agreement between two or more parties that creates enforceable rights and obligations and sets out the criteria for every contract that must be met.

Step 2 : Identify performance obligations in the contract: A performance obligation is a promise in a contract with a customer to transfer a good or service to the customer.

Step 3 : Determine the transaction price: The transaction price is the amount of consideration to which the group expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Step 4 : Allocate the transaction price to the performance obligations in the contract: For a contract that has more than one performance obligation, the group allocates the transaction price to each performance obligation in an amount that depicts the amount of consideration to which the group expects to be entitled in exchange for satisfying each performance obligation.

Step 5 : Recognise revenue when (or as) the group satisfies a performance obligation

Revenue from contracts with customers is recognised when control of the services are transferred to the customer at an amount that reflects the consideration to which the group expects to be entitled in exchange for those services.

Brokerage Income (net of indirect taxes) recognized:

a) On primary market subscription / mobilisation is accounted on allotment after intimation is received by the group.

b) On secondary market - income is recognised upon completion of brokerage services to its customers i.e. trade date

Brokerage income is recognized at a point in time based on above timing.

Placement and other fee based income are accounted for on the basis of the progress of the assignment

Fee income mainly includes depository fees and other charges recovered towards value added services provided to the clients. These are recognized on accrual basis as per the terms and conditions agreed with the client. Other charges recovered from secondary broking customers are recognized upon completion of services.

Company also distributes Mutual fund schemes for which it receives commission income. These are recognized on accrual basis as per the terms and conditions agreed.

Investment Management service

The Company(Zerodha Asset Management Private Limited) has been appointed as the investment manager to the schemes of the Zerodha Mutual Fund (final approval is pending from SEBI). The Company receives investment management fees from the Zerodha mutual fund which is charged as a percent of the Assets Under Management (AUM) and is recognised on accrual basis. The maximum amount of management fee that can be charged is subject to applicable SEBI regulations. The contract includes a single performance obligation (series of distinct services) that is satisfied over time and the investment management fees earned are considered as variable consideration.

Software Services

Revenue is recognised upon transfer of control of promised services to customers in an amount that reflects the consideration we expect to receive in exchange for those services.

Interest income

Interest income on financial assets is recognized on an accrual basis using effective interest rate (EIR). Interest revenue is continued to be recognized at the original effective interest rate.

Dividend income

Dividend income is recognised in statement of profit and loss when the right to receive the dividend is established, it is probable that the economic benefits associated with the dividend will flow to the entity and the amount of dividend can be reliably measured. This is generally when the shareholders approve the dividend.

Profit and loss from partnership firm / LLP

Profit and loss from partnership firm / LLP are accounted on accrual basis and as per terms of respective Partnership / LLP agreement.

Revenue excludes Goods and service taxes and other indirect taxes.

## Leases

### As Lessee

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

The Group recognises a right-of-use asset and a corresponding lease liability at the lease commencement date, with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low values. For these leases, the group recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the group uses its incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise:

- Fixed lease payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- The amount expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options, if the lessee is reasonably certain to exercise the options; and
- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The lease liability is presented as a part of other financial liabilities of consolidated of financial statement.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made. These lease payments have been classified as financing activities in the Statement of cash flows.

The group re-measures the lease liability (and makes a corresponding adjustment to the related right-of-use asset) whenever:

- The lease term has changed or there is a significant event or change in circumstances resulting in a change in the assessment of exercise of a purchase or any other option in the contract, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate.
- A lease contract is modified and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. The depreciation starts at the date of transition to Ind AS.

## Securities Lending and Borrowing

(a) Initial margin and /or additional margin paid over and above the initial margin, for entering into contracts for equity stock which are released on final settlement / squaring – up of the underlying contracts, are disclosed under Trade Payables

(b) On final settlement or squaring up of contracts for equity stocks, the realised profit or loss after adjusting the unrealised loss already accounted, if any, is recognised in the statement of profit and loss.

(c) The Lending and Borrowing fees are recognised on Pro- rata basis over the tenure of the contract.

## Employee benefits

### Defined Contribution Plan

#### Provident fund

A defined contribution plan is a post-employment benefit plan under which the group pays fixed contributions into an account with a separate entity and has no legal or constructive obligation to pay further amounts. The group makes specified periodic contributions to the credit of the employees' account with the Employees' Provident Fund Organisation. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the Statement of Profit and Loss in the periods during which the related services are rendered by employees. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognised as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognised as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

### Defined Benefit Plan

#### Gratuity

Gratuity - The Group has a defined benefit plan for post-employment benefits in the form of gratuity. The Group has formed a Trust "Zerodha Employee Gratuity Trust" which has taken group gratuity policies with an insurance company which is funded. The net present value of the Company's obligation towards the same is actuarially determined based on the projected unit credit method as at the Balance Sheet date. Remeasurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are



recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Remeasurements are not reclassified to profit or loss in subsequent periods.

The Group recognises the following changes in the net defined benefit obligation as an expense in the statement of profit and loss:  
Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and  
Net interest expense or income

Net interest expense (income) on the net defined liability (assets) is computed by applying the discount rate, used to measure the net defined liability (asset), to the net defined liability (asset) at the start of the financial year after taking into account any changes as a result of contribution and benefit payments during the year. Net interest expense and other expenses related to defined benefit plans are recognised in consolidated statement of profit and loss.

The retirement benefit obligations recognised in the Balance Sheet represent the actual deficit or surplus in the Bank's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in the future contribution to the plans.

#### Compensated Absences

The Group compensates unutilized absences through cash payout and hence as at balance sheet date there is no compensated absences outstanding.

#### Other Employee Benefits

Liabilities for salaries and wages, performance incentives, including non-monetary benefits in respect of employees' services up to the end of the reporting period, are recognised as liabilities (and expenses) and are measured at the amounts expected to be paid when the liabilities are settled. Expense is recognised for the undiscounted amount of the benefits to be paid for the services rendered.

#### Share based payments

##### Employees Stock Options Plans ("ESOPs") - Equity settled

The company (Zerodha Broking Limited) operates share option schemes for the purpose of providing incentives and rewards to eligible participants who contribute to the success of the Company's operations. Employees of the Company receive remuneration in the form of share-based payments, whereby employees render services as consideration for equity instruments ("equity settled transactions").

The cost of equity-settled transactions with employees for grants is measured by reference to the fair value at the date at which they are granted. The cost of equity-settled transactions is recognised in profit or loss, together with a corresponding increase in reserves whereas where entity has an option to settle those transaction in cash the same may be classified as liability, over the period in which the performance and/or service conditions are fulfilled. The cumulative expense recognised for equity-settled transactions at the end of each reporting period until the vesting date reflects the extent to which the vesting period has expired and the company's best estimate of the number of equity instruments that will ultimately vest. The charge or credit to profit or loss for a period represents the movement in the cumulative expense recognised as at the beginning and end of that period.

#### Income Taxes

Income tax expense comprises current and deferred tax. It is recognised in Statement of Profit and Loss except to the extent that it relates to items recognised directly in equity or in OCI, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity, respectively.

##### Current tax

Current tax is measured at the amount expected to be paid in respect of taxable income for the year in accordance with the Income Tax Act, 1961. Provision for current income tax is made for the tax liability payable on taxable income after considering tax allowances, deductions and exemptions determined in accordance with the applicable tax rates and the prevailing tax laws. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle the asset and the liability on a net basis.

Current income tax relating to items recognised outside profit and loss is recognised outside profit and loss (either in other comprehensive income or in equity). Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

##### Deferred Tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the group financial statements and the corresponding tax bases used in computation of taxable profit and quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date.

Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets relating to unabsorbed depreciation/business losses/losses under the head "capital gains" are recognised and carried forward to the extent of available taxable temporary differences or where there is convincing other evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets in respect of unutilised tax credits which mainly relate to minimum alternate tax are recognised to the extent it is probable of such unutilised tax credits will get realised.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of reporting period, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the group intends to settle its current tax assets and liabilities on a net basis.

Transaction or event which is recognised outside profit or loss, either in other comprehensive income or in equity, is recorded along with the tax as applicable.

#### Basic and Diluted Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares), if any, that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

#### Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments also include derivative contracts such as foreign currency forward contracts, interest rate swaps and currency options; and embedded derivatives in the host contract.

#### Recognition and Initial Measurement

The Group recognizes all the financial assets and liabilities at its fair value on initial recognition; in the case of financial assets not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset are added to the fair value on initial recognition. The financial assets are accounted on a trade date basis.

Classification and subsequent measurement of financial asset:

For subsequent measurement, financial assets are categorised into:

a. Amortised cost: The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

b. Fair value through other comprehensive income (FVOCI):

The Group classifies the financial assets as FVOCI if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the Group business model is achieved by both collecting contractual cash flows and selling financial assets. In case of debt instruments measured at FVOCI, changes in fair value are recognised in other comprehensive income. The impairment gains or losses, foreign exchange gains or losses and interest calculated using the effective interest method are recognised in profit or loss. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive income is re-classified from equity (OCI) to profit or loss as a reclassification adjustment.

In case of equity instruments irrevocably designated at FVOCI, gains / losses including relating to foreign exchange, are recognised through other comprehensive income. Further, cumulative gains or losses previously recognised in other comprehensive income remain permanently in equity and are not subsequently transferred to profit or loss on de-recognition.

c. Fair value through profit or loss (FVTPL):

The financial assets are classified as FVTPL if these do not meet the criteria for classifying at amortised cost or FVOCI. Further, in certain cases to eliminate or significantly reduce a measurement or recognition inconsistency (Accounting mismatch), the Group irrevocably designates certain financial instruments at FVTPL at initial recognition. In case of financial assets measured at FVTPL, changes in fair value are recognised in profit or loss.

d. Investment in equity instruments of subsidiaries :

Investment in equity instruments of subsidiaries are measured at cost.

e. Investment in other equity instruments

Equity instruments are instruments that meet the definition of equity from the issuer's perspective; that is, instruments that do not contain a contractual obligation to pay and that evidence a residual interest in the issuer's net assets.

All investments in equity instruments classified under financial assets are initially measured at fair value, the group may, on initial recognition, irrevocably elect to measure the same either at FVOCI or FVTPL. The Group makes such election on an instrument-by-instrument basis. Basis the option elected, the accounting policy for FVOCI or FVTPL as stated above is applied to such instruments.

Profit or loss on sale of investments is determined on the basis of first-in-first-out (FIFO) basis. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible by the group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

In order to show how fair values have been derived, financial instruments are classified based on a hierarchy of valuation techniques, as summarised below:

Level 1 financial instruments: Those where the inputs used in the valuation are unadjusted quoted prices from active markets for identical assets or liabilities that the group has access to at the measurement date. The Group considers markets as active only if there are sufficient trading activities with regards to the volume and liquidity of the identical assets or liabilities and when there are binding and exercisable price quotes available on the balance sheet date.

Level 2 financial instruments: Those where the inputs that are used for valuation and are significant, are derived from directly or indirectly observable market data available over the entire period of the instrument's life.

Level 3 financial instruments: Those that include one or more unobservable input that is significant to the measurement as whole.

Based on the Group business model for managing the investments, the group has classified its investments in debt securities through amortised cost and investment in equity securities through FVTPL.

#### Classification and measurement of financial liability:

The Group classifies all financial liabilities as subsequently measured at amortised cost, except for financial liabilities at fair value through profit or loss (FVTPL). Such liabilities, including derivatives that are liabilities and liabilities held for trading, shall be subsequently measured at fair value.

On initial recognition, a financial liability is measured at fair value plus transaction cost if any. On subsequent measurement, a financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in statement of profit or loss. Other financial liabilities are subsequently measured at amortised cost using effective interest method (EIR). Interest expense and foreign exchange gains and losses are recognised in statement of profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

The group financial liabilities generally include trade and other payables. For trade and other payables, the carrying amount approximates the fair value due to short maturity of these instruments.

#### De-recognition:

The group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset. The Group derecognises a financial liability when its contractual obligations are discharged or Cancelled, or expire.

#### Impairment of financial assets:

##### Methodology for computation of Expected Credit Losses (ECL)

The financial instruments covered within the scope of ECL include financial assets measured at amortised cost and FVOCI, such as investment in debentures and bonds, trade receivables, employee loans, margin funding loans, security deposits given, balances with banks and other financial assets. ECL is not required to be determined on financial assets measured at FVTPL.

The loss allowance has been measured using lifetime ECL except for financial assets on which there has been no significant increase in credit risk since initial recognition. In such cases, loss allowance has been measured at 12 month ECL.

At each reporting date, the Group assesses whether financial assets carried at amortised cost and FVOCI is credit-impaired. A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred since initial recognition.

The Group applies a simplified approach for trade receivables. It recognizes impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on Lifetime ECLs at each reporting date.

ECL has been estimated as the difference between the gross carrying amount and the present value of estimated future cash flows.

If the terms of a financial asset are renegotiated or modified or an existing financial asset is replaced with a new one due to financial difficulties of the borrower, then an assessment is made of whether the financial asset should be derecognised:

If the expected restructuring will not result in de-recognition of the existing asset, expected cash flows arising from the modified financial asset are included in calculating cash shortfalls from the existing asset

If the expected restructuring will result in derecognition of the existing asset and the recognition of modified asset, the modified asset is considered as a new financial asset. The date of the modification is treated as the date of initial recognition of that financial asset when applying the impairment requirements to the modified financial asset. The impairment loss allowance is measured at an amount equal to 12 month expected credit losses until there is a significant increase in credit risk. If modified financial asset is credit-impaired at initial recognition, the financial asset is recognized as originated credit impaired asset.

Criteria used for determination of movement from stage 1 (12 month ECL) to stage 2 (lifetime ECL) and stage 3 (Lifetime ECL)

The Group applies a three-stage approach to measure ECL on financial assets measured at amortised cost and FVOCI. The assets migrate through the following three stages based on an assessment of qualitative and quantitative considerations:

- Stage 1: 12 month ECL

For exposures where there has not been a significant increase in credit risk since initial recognition and that are not credit impaired upon origination, the portion of the lifetime ECL associated with the probability of default events occurring within the next 12 months is recognised. Interest income is accrued using the effective interest rate on the gross carrying amount.

-Stage 2: Lifetime ECL (not credit impaired):

At each reporting date, the Company assesses whether there has been a significant increase in credit risk for financial assets since initial recognition. In determining whether credit risk has increased significantly since initial recognition, the Company uses days past due (DPD) information and other qualitative factors to assess deterioration in credit quality of a financial asset. For credit exposures where there has been a significant increase in credit risk since initial recognition but that are not credit impaired, a lifetime ECL is recognised. Interest income is accrued using the effective interest rate on the gross carrying amount.

- Stage 3: Lifetime ECL (credit impaired):

Financial assets are assessed as credit impaired when one or more events that have a detrimental impact on the estimated future cash flows of the asset have occurred. For financial assets that have become credit impaired, a lifetime ECL is recognised and interest revenue is calculated by applying the effective interest rate to the amortized cost (net of loss allowance).

If, in a subsequent period, credit quality improves and reverses any previously assessed significant increase in credit risk since origination, then the Expected Credit Loss reverts from lifetime ECL to 12-months ECL.

Method used to compute lifetime ECL:

The Group calculates ECLs based on a probability-weighted scenarios to measure the expected cash shortfalls, discounted at EIR. A cash shortfall is the difference between the cash flows that are due to an entity in accordance with the contract and the present value of cash flows that the entity expects to receive.

Manner in which forward looking assumptions has been incorporated in ECL estimates:

The Group considers its historical loss experience and adjusts it for current observable data. In addition, the Group uses reasonable forecasts of future economic conditions including expert judgement to estimate the amount of expected credit losses. The methodology and assumptions including any forecasts of future economic conditions are periodically reviewed and changes, if any, are accounted for prospectively. The Group ECL calculations are outputs of number of underlying assumptions regarding the choice of variable inputs and their interdependencies such as macroeconomic scenarios and collateral values.

## Financial guarantee contracts

Financial guarantee contracts issued by the Company are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

## Derivative Financial Instruments

The Company may enter into foreign exchange forward contracts to mitigate the foreign currency exposure risk. Derivatives are to be initially recognised at fair value at the date the derivative contracts are entered and will be subsequently re-measured to their fair value at the end of each reporting period. The resulting gain or loss will be recognised in Statement of Profit and Loss immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in Statement of Profit and Loss will depend on the nature of the hedge relationship.

## Write-offs

Financial assets are written off either partially or in their entirety when there is no realistic prospect of recovery. This is generally the case when the company determines that the borrower does not have assets or sources of income that could generate sufficient cash flows to repay the amounts. If the amount to be written off is greater than the accumulated loss allowance, the difference is first treated as an addition to the allowance that is then applied against the gross carrying amount. However, financial assets that are written off may be subject to enforcement activities to comply with the group's procedures for recovery of amounts due.

## Offsetting:

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

## Borrowing cost

Expenses related to borrowing cost are accounted using effective interest rate. Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalised as part of the cost of that asset. Other borrowing costs are recognised as an expense in the period in which they are incurred.

## Measurement of fair values

The Group accounting policies and disclosures require the measurement of fair values for financial instruments such as investment in unquoted equity instruments, debentures, preference shares etc.

Management uses its judgement in selecting an appropriate valuation technique for financial instruments not quoted in an active market.

Valuation techniques commonly used by market participants are applied.

## Recognition and measurement of provisions and contingencies

### Provisions:

Provisions are recognised when the group has a present obligation (legal or constructive) as a result of a past event, it is probable that the group will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material). When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

### Contingent Liabilities:

A present obligation that arises from past events, where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is disclosed as a contingent liability. Contingent liabilities are also disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Bank.

Claims against the Group, where the possibility of any outflow of resources in settlement is remote, are not disclosed as contingent liabilities.

### Contingent Assets:

Contingent assets are not recognised in the financial statements since this may result in the recognition of income that may never be realised. However, when the realisation of income is virtually certain, then the related asset is not a contingent asset and is recognised.

Provisions, contingent liabilities and contingent assets are reviewed at each Balance Sheet date with any changes being recognised prospectively.

## Cash Flow Statement

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

## Foreign currency transactions and translations

On initial recognition, transactions in foreign currencies are recorded at the rate of exchange prevailing on the date of the transaction. Exchange differences arising on settlement of revenue transactions are recognised in the statement of profit and loss. Monetary assets and liabilities contracted in foreign currencies are restated at the rate of exchange ruling at the Balance Sheet date and exchange gains and losses arising on settlement and restatement are recognised in the Statement of Profit and Loss. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction.

## Segment reporting

The operating segment is a component of the group that engages in business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed by the group to make decision for which discrete financial information is available.

The Operating segment is reported in a manner consistent with the internal reporting provided to Chief Operating Decision Maker (CODM). The CODM assesses the financial performance and position of the group and makes strategic decisions. In the opinion of the management, there is only one reportable business segment as envisaged by IND AS 108 on 'Operating Segment' issued by Institute of Chartered accountants of India. Accordingly, no separate disclosure for segment disclosure for segment reporting is required to be made in the financial statements of the company. Secondary segmentation based on geography has not been presented as the company operates primarily in India and the company perceives that there is no significant difference in its risk and returns in operating from different geographic areas within India.

## Effective Interest Rate (EIR) method

The Company's EIR methodology, recognises interest income / expense using a rate of return that represents the best estimate of a constant rate of return over the expected behavioural life of loans given / taken and recognises the effect of potentially different interest rates at various stages and other characteristics of the financial instruments.

This estimation, by nature, requires an element of judgement regarding the expected behaviour and life-cycle of the instruments, as well expected changes to India's base rate and other fee income/expense that are integral parts of the instrument.

## Events after reporting date

Where events occurring after the balance sheet date provide evidence of conditions that existed at the end of the reporting period, the impact of

such events is adjusted within the financial statements. Otherwise, events after the balance sheet date of material size or nature are only disclosed.

Additional regulatory information required under (WB) (xvi) of Division III of Schedule III amendment, disclosure of ratios, is not applicable to the group as its parent company is in broking business and not an NBFC registered under Section 45-IA of Reserve Bank of India Act, 1934.

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

### Disclosure of changes in accounting estimates [Table]

..(1)

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

Accounting estimates [Axis]	1
	01/04/2020 to 31/03/2021
Disclosure of changes in accounting estimates [Abstract]	
Disclosure of changes in accounting estimates [Line items]	
Description of nature of change in accounting estimate [TextBlock]	refer point 2.4 of Note to accounts
Description of fact that amount of change in accounting estimate is impracticable [TextBlock]	refer point 2.4 of Note to accounts

### 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	Statement of compliance
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS	Textual information (4) [See below]
Description of nature of change in accounting policy	Textual information (5) [See below]

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	Yes

## Textual information (4)

### Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016. The Company has adopted Ind AS from 1st April, 2020 with effective transition date of 1st April, 2019 and accordingly, these financial statements together with the comparative reporting period have been prepared in accordance with the recognition and measurement principles as laid down in Ind AS, prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and the other accounting principles generally accepted in India. The transition to Ind AS has been carried out from the erstwhile Accounting Standards notified under the Act, other generally accepted accounting principles in India (collectively referred to as 'the Previous GAAP'). Accordingly, the impact of transition has been recorded in the opening reserves as at 1st April, 2019 and the comparative previous year has been restated / reclassified.

## Textual information (5)

### Description of nature of change in accounting policy

In preparing the opening Ind AS balance sheet, Company have adjusted amounts reported in financial statements prepared in accordance with IGAAP. An explanation of the transition from IGAAP to Ind AS has affected the financial performance, cash flows and financial position is set out in the following tables. On transition, Company has not revised the estimates previously made under IGAAP except where required by Ind AS.”

### [400600] Notes - Property, plant and equipment

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment			10 Years	10 Years
Whether property, plant and equipment are stated at revalued amount			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]	Vehicles [Member]	Motor vehicles [Member]	Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]	Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	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		written down value method	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment		8 years	15/10/3 years	15/10/3 years
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]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Assets held under lease [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	written down value method	written down value method	written down value method	written down value method
Useful lives or depreciation rates, property, plant and equipment	3 years	3 years	30 years	30 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No



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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	48.79	18.3		48.79
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-27.3	-24.89		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-27.3	-24.89		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.13	0.03		0.15
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0.13	0.03		0.15

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	21.36	-6.62		48.64
Property, plant and equipment at end of period	72.26	50.9	57.52	152.2

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	18.3			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			27.3	24.89
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			27.3	24.89
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.04		0.02	0.01
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0.04		0.02	0.01

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	18.26		27.28	24.88
Property, plant and equipment at end of period	103.56	85.3	79.94	52.66

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Furniture and fixtures [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		0.06	0.85	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-2.64	-3.34	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-2.64	-3.34	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.04	0.03	

Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0.04	0.03	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-2.62	-2.52	
Property, plant and equipment at end of period	27.78	7.46	10.08	12.6

## 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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.06	0.85		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				2.64
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				2.64
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.04	0.04		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0.04	0.04		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0.02	0.81		2.64
Property, plant and equipment at end of period	17.79	17.77	16.96	10.33



## 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]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			24.23	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3.34		-0.29	0
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	3.34		-0.29	0
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.01		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0.01		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	3.33		23.94	0
Property, plant and equipment at end of period	7.69	4.36	23.94	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]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	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		24.23	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		24.23	0	
Property, plant and equipment at end of period	0	24.23	0	0

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

..(7)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			Motor vehicles [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 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				24.23
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.29	0		-0.29
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0.29	0		-0.29
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0.29	0		23.94
Property, plant and equipment at end of period	0.29	0	0	23.94

## 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]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		24.23	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	0			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		24.23	0
Property, plant and equipment at end of period	0	0	24.23	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]	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]		
	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		0.29	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0.29	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0.29	0	
Property, plant and equipment at end of period	0	0.29	0	0

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

..(10)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.04	0.82		0.04
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4.49	-5.76		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-4.49	-5.76		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.05	0		0.05
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0.05	0		0.05



Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-4.5	-4.94		-0.01
Property, plant and equipment at end of period	15.47	19.97	24.91	32.83

## 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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 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	0.82			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			4.49	5.76
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			4.49	5.76
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0.82		4.49	5.76
Property, plant and equipment at end of period	32.84	32.02	17.36	12.87

## 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]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	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		24.46	16.63	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-19.66	-15.54	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-19.66	-15.54	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.04	0	
Retirements, property, plant and equipment		0	0	

Total disposals and retirements, property, plant and equipment		0.04	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		4.76	1.09	
Property, plant and equipment at end of period	7.11	23.24	18.48	17.39

## 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]	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	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	24.46	16.63		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				19.66
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				19.66
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.06	0		0.02
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0.06	0		0.02

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	24.4	16.63		19.64
Property, plant and equipment at end of period	74.46	50.06	33.43	51.22

## 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]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Assets held under lease [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	15.54		-0.22	-0.25
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	15.54		-0.22	-0.25
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		0	0



Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	15.54		-0.22	-0.25
Property, plant and equipment at end of period	31.58	16.04	2.15	2.37

**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]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	2.62	2.89	2.89	2.89

## 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]	Leasehold improvements [Member]		
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	0.22	0.25	
Depreciation recognised as part of cost of other assets	0	0	
Total Depreciation property plant and equipment	0.22	0.25	
Impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]			
Increase (decrease) through other changes, property, plant and equipment	0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment	0	0	
Total disposals and retirements, property, plant and equipment	0	0	
Decrease through classified as held for sale, property, plant and equipment	0	0	
Decrease through loss of control of subsidiary, property, plant and equipment	0	0	
Total increase (decrease) in property, plant and equipment	0.22	0.25	
Property, plant and equipment at end of period	0.74	0.52	0.27

## [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
Disclosure of information for cash-generating units [TextBlock]		
Disclosure of information for cash-generating units [Abstract]		

**[400700] Notes - Investment property**

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	Not applicable	Not applicable
Useful lives or depreciation rates, investment property, cost model	Not applicable	Not applicable

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
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]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-150.16	-141.59		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	21.49	624.71		21.49
Total increase (decrease) through transfers and other changes, Other intangible assets	21.49	624.71		21.49
Disposals and retirements, other intangible assets [Abstract]				
Disposals	5.04	0		5.04
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	5.04	0		5.04
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-133.71	483.12		16.45
Other intangible assets at end of period	465.17	598.88	115.76	756.92

## 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]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			150.16	141.59
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	624.71		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	624.71		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	624.71		150.16	141.59
Other intangible assets at end of period	740.47	115.76	291.75	141.59

## Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Licenses and franchise [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-124.94	-114.53	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	624.71	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	624.71	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-124.94	510.18	
Other intangible assets at end of period	0	385.24	510.18	0

## Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Licenses and franchise [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	0		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				124.94
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	624.71		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	624.71		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	624.71		124.94
Other intangible assets at end of period	624.71	624.71	0	239.47

## 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]	Licenses and franchise [Member]		Licenses [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	114.53		-124.94	-114.53
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	624.71
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	624.71
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	114.53		-124.94	510.18
Other intangible assets at end of period	114.53	0	385.24	510.18



## 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]	Licenses [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	624.71	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	624.71	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	624.71	
Other intangible assets at end of period	0	624.71	624.71	0

## Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Licenses [Member]			Other intangible assets [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2021 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				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	124.94	114.53		-25.22
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		21.49
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		21.49
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		5.04
Retirements				0
Total Disposals and retirements, Other intangible assets	0	0		5.04
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	124.94	114.53		-8.77
Other intangible assets at end of period	239.47	114.53	0	79.93

## 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]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-27.06			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		21.49	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		21.49	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		5.04	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		5.04	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-27.06		16.45	0
Other intangible assets at end of period	88.7	115.76	132.21	115.76

## 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]	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]		
	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		25.22	27.06	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		25.22	27.06	
Other intangible assets at end of period	115.76	52.28	27.06	0

## Disclosure of detailed information about other intangible assets [Table]

..(10)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	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	right of use assets	right of use assets		right of use assets
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-25.22	-27.06		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	21.49	0		21.49
Total increase (decrease) through transfers and other changes, Other intangible assets	21.49	0		21.49
Disposals and retirements, other intangible assets [Abstract]				
Disposals	5.04	0		5.04
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	5.04	0		5.04
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-8.77	-27.06		16.45
Other intangible assets at end of period	79.93	88.7	115.76	132.21

## 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]	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]	
	01/04/2020 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	right of use assets		right of use assets	right of use assets
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			25.22	27.06
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		25.22	27.06
Other intangible assets at end of period	115.76	115.76	52.28	27.06

**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]	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]
	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]	
Other intangible assets at end of period	0

**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]	Licenses [Member]		Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [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]				
Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included	Intangible Assets	Intangible Assets	Right to use	Right to use
Amortisation method, other intangible assets	SLM	SLM	SLM	SLM
Useful lives or amortisation rates, other intangible assets	5 Years	5 Years	5 Years	5 Years
Whether other intangible assets are stated at revalued amount	No	No	No	No

**Disclosure of intangible assets with indefinite useful life [Table]**

..(1)

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

Intangible assets with indefinite useful life [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 intangible assets with indefinite useful life [Abstract]				
Disclosure of intangible assets with indefinite useful life [Line items]				
Intangible assets with indefinite useful life	5	5	5	5
Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life	Textual information (6) [See below]	Textual information (7) [See below]	right of use assets	right of use 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 other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

## Textual information (6)

### Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life

\*The company had acquired DP Business Rights vide Agreement dated 01st May 2020, the said rights have been procured at Rs. 624.71/-. The management is expecting life of said rights at 5 years and consequently it will be amortised on straight line basis over the life of asset

## Textual information (7)

### Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life

\*The company had acquired DP Business Rights vide Agreement dated 01st May 2020, the said rights have been procured at Rs. 624.71/-. The management is expecting life of said rights at 5 years and consequently it will be amortised on straight line basis over the life of asset

## [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	Not Applicable	Not Applicable
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable

## [611100] Notes - Financial instruments

### Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, 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	189,500.14	126,418.48	189,500.14	126,418.48
Financial assets, at fair value	189,500.14	126,418.48	189,500.14	126,418.48
Description of other financial assets at amortised cost class				



## Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	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	189,500.14	126,418.48
Financial assets, at fair value	189,500.14	126,418.48
Description of other financial assets at amortised cost class	Companies has pledged fixed deposits with the stock exchange for margin purpose and with the other Authorities	Companies has pledged fixed deposits with the stock exchange for margin purpose and with the other Authorities

## 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 fair value, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	164.63	468.1	164.63	468.1
Financial liabilities, at fair value	164.63	468.1	164.63	468.1

## Disclosure of detailed information about financial instruments [Table]

..(1)

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

Classes of financial instruments [Axis]	Loan commitments [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of detailed information about financial instruments [Abstract]		
Disclosure of detailed information about financial instruments [Line items]		
Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [TextBlock]	Employee Loan	Employee Loan

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 financial instruments [TextBlock]		
Disclosure of detailed information about financial instruments [TextBlock]		
Disclosure of detailed information about financial instruments [Abstract]		
Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
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]		

**[611300] Notes - Regulatory deferral accounts**

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 regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

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

..(1)

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

Classification of non-current investments [Axis]	1		2	
	01/04/2021 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
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	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Non-current investments	88.47	0	6,980.41	1,251.15
Name of body corporate in whom investment has been made	Venture funds	Venture funds	Debt securities	Debt securities
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

**Details of non-current investments [Table]**

..(2)

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

Classification of non-current investments [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
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in public sector equity instruments	Investment in public sector equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Other investments	Other investments
Non-current investments	4,490.58	0	13,014	2,143.68
Name of body corporate in whom investment has been made	Exchange Traded Fund	Exchange Traded Fund	Equity instruments (Refer foot note)	Equity instruments (refer footnote)
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 12,00,75,917.26	[shares] 26,09,906.8

**Details of non-current investments [Table]**

..(3)

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

Classification of non-current investments [Axis]	5		6
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in other Indian companies preference shares	Investment in other Indian companies preference shares	Investment in other Indian companies preference shares
Class of non-current investments	Other investments	Other investments	Other investments
Non-current investments	801.17	175	226.96
Name of body corporate in whom investment has been made	Zerodha Capital Private Limited	Zerodha Capital Private Limited	Textual information (8) [See below]
Number of shares of non-current investment made in body corporate	[shares] 11,56,260	[shares] 5,78,310	[shares] 1,75,154

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

	<b>31/03/2022</b>	<b>31/03/2021</b>
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	(A) 24,484.99	3,394.83
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	1,116.6	175
Aggregate provision for diminution in value of non-current investments	0	0

**Footnotes**

(A)

Account	No.
Investment in Liquid Bee_Zerodha - Z	0.26
Long Term Equity Holding of Pro Trade - Z	
ADANI PORTS	9480
ALKEM	6753
ARVIND	1255162
ASIANPAINT	20314
AUROPHARMA	64430
AXISBANK	87064
AXISGOLD	11840979
BAJAJ-AUTO	3418
BAJAJFINSV	1699
BHARTI AIRTEL LIMITED	2893
BHARTIARTL	40502
BIOCON	57471
BPCL	30527
BSE	1671291
CIPLA	144298
DIVISLAB	8053
DRREDDY	7961

EBBETF0430	11000
EICHERMOT	17624
ESCORTS	26727
FEDERALBNK	15940893
GOLDBEES	36806441
GRASIM	7878
HCLTECH	129695
HDFC	29000
HDFCBANK	65097
HDFCMFGETF	11787340
HINDALCO	100875
ICICIBANK	95159
ICICIGOLD	11625000
INFY	101530
KOTAKBANK	32867
KOTAKGOLD	11880651
LT	64265
M&M	1660
MARUTI	12741
NESTLEIND	1832
PIRAMAL ENTERPRISES LIMITED	3819
PVR	699533

RELIANCE	63837
SBIN	252736
SETFGOLD	12571667
SHREECEM	258
STARHEALTH	1255920
SUNPHARMA	43968
TATACOMM	837481
TATAMOTORS	144909
TCS	2137
TECHM	28227
TITAN	35203
TORNTPHARM	8181
UPL	8236
WIPRO	9135
Vishwakarma Payments Pvt Ltd - Z	1600

## Textual information (8)

### Name of body corporate in whom investment has been made

Act Logical Solutions Pvt Ltd/ Beyondirr/ Flat White Capital Private Limited/ Kaamlo Platform Private Limited/ Questo Wellbeing private Limited/ Tru Native F And B Pvt Ltd/ Zu Technologies Private Limited/ Matchlog Solutions Private Limited/ Sunday Grids Private Limited/ Zerocircle Alternatives Private Limited / Zodhya Technologies Private Limited

**[400500] Notes - Current investments**

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

	31/03/2022	31/03/2021
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2021 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	28,509.45	-5,029.55
Net cash flows from (used in) operating activities	28,509.45	-5,029.55
Net cash flows from (used in) investing activities, continuing operations	-20,875.53	2,066.85
Net cash flows from (used in) investing activities	-20,875.53	2,066.85
Net cash flows from (used in) financing activities, continuing operations	-8.22	-8.33
Net cash flows from (used in) financing activities	-8.22	-8.33

**[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]	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	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder			Nithin Kamath	Nithin Kamath
Permanent account number of shareholder			AJYPK6277C	AJYPK6277C
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 3,09,10,000	[shares] 3,09,10,000
Percentage of shareholding in company			30.91%	30.91%



## 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]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Nikhil Kamath	Nikhil Kamath	Seema Patil	Seema Patil
Permanent account number of shareholder	AQXPK4900G	AQXPK4900G	AKLPP0888N	AKLPP0888N
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 2,89,10,000	[shares] 2,89,10,000	[shares] 99,70,000	[shares] 99,70,000
Percentage of shareholding in company	28.91%	28.91%	9.97%	9.97%

## 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]	
Name of shareholder [Axis]	Shareholder 4 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Equity Shares	Equity Shares
Name of shareholder	Austin Global Ventures Private Limited	Austin Global Ventures Private Limited
CIN of shareholder	U67100KA2014PTC074293	U67100KA2014PTC074293
Permanent account number of shareholder	AAMCA5559R	AAMCA5559R
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 2,99,10,000	[shares] 2,99,10,000
Percentage of shareholding in company	29.91%	29.91%

## Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 11,00,00,000	[shares] 11,00,00,000		[shares] 11,00,00,000
Value of shares authorised	1,100	1,100		1,100
Number of shares issued	[shares] 10,00,00,000	[shares] 10,00,00,000		[shares] 10,00,00,000
Value of shares issued	1,000	1,000		1,000
Number of shares subscribed and fully paid	[shares] 10,00,00,000	[shares] 10,00,00,000		[shares] 10,00,00,000
Value of shares subscribed and fully paid	1,000	1,000		1,000
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] 10,00,00,000	[shares] 10,00,00,000		[shares] 10,00,00,000
Total value of shares subscribed	1,000	1,000		1,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 10,00,00,000	[shares] 10,00,00,000		[shares] 10,00,00,000
Value of shares called	1,000	1,000		1,000
Value of shares paid-up	1,000	1,000		1,000
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				

Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 10,00,00,000	[shares] 10,00,00,000	[shares] 10,00,00,000	[shares] 10,00,00,000
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	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	1,000	1,000	1,000	1,000
Rights preferences and restrictions attaching to class of share capital			0	
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0

Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]				0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Terms and conditions of shares pending allotment				nil
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment				nil
Over due period for which application money is pending prior to allotment of shares				nil
Reason for over due period for which application money is pending prior to allotment of shares				nil
Type of share				Equity Shares

## Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	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 Shares	
Number of shares authorised	[shares] 11,00,00,000	
Value of shares authorised	1,100	
Number of shares issued	[shares] 10,00,00,000	
Value of shares issued	1,000	
Number of shares subscribed and fully paid	[shares] 10,00,00,000	
Value of shares subscribed and fully paid	1,000	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 10,00,00,000	
Total value of shares subscribed	1,000	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 10,00,00,000	
Value of shares called	1,000	
Value of shares paid-up	1,000	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 10,00,00,000	[shares] 10,00,00,000
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	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	

Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	1,000	1,000
Rights preferences and restrictions attaching to class of share capital	0	
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Terms and conditions of shares pending allotment	nil	
Number of shares proposed to be issued	[shares] 0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	nil	
Over due period for which application money is pending prior to allotment of shares	nil	
Reason for over due period for which application money is pending prior to allotment of shares	nil	
Type of share	Equity Shares	

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	7	7
Number of allottees in case of preferential allotment	0	0
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

**[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 difference, unused tax losses and unused tax credits [Member]			Temporary differences [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	0	91.02		0
Deferred tax liabilities	323.52	16.03		323.52
Net deferred tax liability (assets)	323.52	-74.99	16.74	323.52
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities	323.52	0		323.52
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	401.84	-91.02		401.84
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	401.84	-91.02		401.84
Aggregated income tax relating to components of other comprehensive income	-3.33	-0.71		-3.33
Total increase (decrease) in deferred tax liability (assets)	398.51	-91.73		398.51
Deferred tax liability (assets) at end of period	323.52	-74.99	16.74	323.52
Description of other temporary differences				

**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]	Temporary differences [Member]		Other temporary differences [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	91.02		0	91.02
Deferred tax liabilities	16.03		323.52	16.03
Net deferred tax liability (assets)	-74.99	16.74	323.52	-74.99
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities	0		323.52	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-91.02		401.84	-91.02
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	-91.02		401.84	-91.02
Aggregated income tax relating to components of other comprehensive income	-0.71		-3.33	-0.71
Total increase (decrease) in deferred tax liability (assets)	-91.73		398.51	-91.73
Deferred tax liability (assets) at end of period	-74.99	16.74	323.52	-74.99
Description of other temporary differences				



## 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 [Member]	Other temporary differences 1 [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	91.02	
Deferred tax liabilities		310.82	0	
Net deferred tax liability (assets)	16.74	310.82	-91.02	0
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities		323.52	0	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		401.84	-91.02	
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		401.84	-91.02	
Total increase (decrease) in deferred tax liability (assets)		401.84	-91.02	
Deferred tax liability (assets) at end of period	16.74	310.82	-91.02	0
Description of other temporary differences		On Depreciation, impairment and amortisation / Fair Value Gain on Investments	On Depreciation, impairment and amortisation / Fair Value Gain on Investments	

## 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 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	
Deferred tax liabilities	12.7	16.03	
Net deferred tax liability (assets)	12.7	16.03	16.74
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Aggregated income tax relating to components of other comprehensive income	-3.33	-0.71	
Total increase (decrease) in deferred tax liability (assets)	-3.33	-0.71	
Deferred tax liability (assets) at end of period	12.7	16.03	16.74
Description of other temporary differences	On Depreciation, impairment and amortisation / Fair Value Gain on Investments	On Depreciation, impairment and amortisation / Fair Value Gain on Investments	

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 income tax [TextBlock]			
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Current tax expense (income)	6,658.51	3,562.73	
Total current tax expense (income) and adjustments for current tax of prior periods	6,658.51	3,562.73	
Deferred tax expense (income) relating to origination and reversal of temporary differences	(A) 397.08	-91.64	
Total tax expense (income)	7,055.59	3,471.09	
Current and deferred tax relating to items charged or credited directly to equity [Abstract]			
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0	
Income tax relating to components of other comprehensive income [Abstract]			
Total aggregated income tax relating to components of other comprehensive income	0	0	
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0	
Explanation of changes in applicable tax rates to previous accounting period	0	0	
Description of expiry date of deductible temporary differences, unused tax losses and unused tax credits	0	0	
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]			
Deferred tax assets	0	91.02	
Deferred tax liabilities	323.52	16.03	
Net deferred tax liability (assets)	323.52	-74.99	16.74
Net deferred tax assets and liabilities [Abstract]			
Net deferred tax liabilities	323.52	0	
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	401.84	-91.02	
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	401.84	-91.02	
Aggregated income tax relating to components of other comprehensive income	-3.33	-0.71	
Total increase (decrease) in deferred tax liability (assets)	398.51	-91.73	
Deferred tax liability (assets) at end of period	323.52	-74.99	16.74
Description of other temporary differences			
Description of event or change in circumstances that caused recognition of deferred tax benefits acquired in business combination after acquisition date		0	
Description of evidence supporting recognition of deferred tax assets when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred	0	0	
Description of nature of potential income tax consequences that would result from payment of dividend		0	
Description of amounts of potential income tax consequences practicably determinable	0	0	
Description of whether there are potential income tax consequences not practicably determinable	0	0	
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Tax expense (income) at applicable tax rate	7,055.59	3,471.09	
Total tax expense (income)	7,055.59	3,471.09	

Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Applicable tax rate	25.17%	25.17%	
Total average effective tax rate	25.17%	25.17%	

**Footnotes**

(A)

NOTE 9 : DEFERRED TAX ASSETS AND LIABILITIES		(Rs. in Millions)
Particulars	Year ended 31st March,2022	Year ended 31st March,2021
CURRENT TAX ASSETS		
Deferred tax assets (net)	4.76	74.99
Deferred tax Liabilities (net)	(323.52)	-

**[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
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

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

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

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

**[401100] Notes - Subclassification and notes on liabilities and assets****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	0.8	5.12	879.51	649.75
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Other payable	Other payable	Statutory Dues	Statutory Dues
Other current liabilities, others	0.8	5.12	879.51	649.75

**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	
	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	51.39	63.02
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Non Current lease liabilities	Non Current lease liabilities
Other non-current financial liabilities, others	51.39	63.02

**Other non-current financial assets, others [Table]**

..(1)

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

Classification of other non-current financial assets others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	3,615.32	3,201.49
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Lien Marked	Lien Marked
Other non-current financial assets, others	3,615.32	3,201.49

**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	31.5	30.27	81.74	92.89
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Current Lease Liabilities	Current Lease Liabilities	Clients and Exchange Payables	Clients and Exchange Payables
Other current financial liabilities, others	31.5	30.27	81.74	92.89

**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	0	280.1	0	1.82
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Director Remuneration Payable	Director Remuneration Payable	Employee Benefits Payable	Employee Benefits Payable
Other current financial liabilities, others	0	280.1	0	1.82

**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	
	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	251.81	198.28
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Other Payables	Other Trade Payables
Other current financial liabilities, others	251.81	198.28

**Disclosure of breakup of provisions [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	17.91	6.4		
Provision other employee related liabilities	2,154.38	1,379.56		
Total provisions for employee benefits	2,172.29	1,385.96	0	0
CSR expenditure provision	0	0	0	0
Other provisions	22.61	0	353.59	0
Total provisions	2,194.9	1,385.96	353.59	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	181,094.55	122,222.86	233.86	19.91
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Lein Marked	Lein Marked	Others Fixed deposit with Bank	Others Fixed deposit with Bank
Other current financial assets others	181,094.55	122,222.86	233.86	19.91

**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	4,476.7	893.59	57.89	58.56
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Clients and Exchanges Receivable	Clients and Exchanges Receivable	Deposits with Exchanges	Deposits with Exchanges
Other current financial assets others	4,476.7	893.59	57.89	58.56

**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	
	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	255.59	74.32
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Other receivables	Other receivables
Other current financial assets others	255.59	74.32

**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	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
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	61.39	33.32	0.35	36.94
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Prepaid expenses	Balances with government Authorities (refer note 37)	Advances to Employees & Others	Other Non-Financial Assets
Other non-current assets, others	61.39	33.32	0.35	36.94

**Other current assets others [Table]**

..(1)

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

Other current assets others [Axis]	1	2	3	4
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	37.48	14.45	2.29	158.53
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid expenses	Balances with government Authorities (refer note 37)	Advances to Employees & Others	Other Non-Financial Assets
Other current assets, others	37.48	14.45	2.29	158.53

## 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 given employees [Member]			
Classification of assets based on security [Axis]	Secured considered good [Member]		Unsecured considered good [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	14.5	16.49	6.65	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	14.5	16.49	6.65	0
Details of loans to related parties	0	0	0	0
Nature of other 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
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
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]	Current [Member]	
Classification of loans [Axis]	Loans given employees [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]	Unsecured considered good [Member]
	01/04/2020 to 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	2.15	101.24
Allowance for bad and doubtful loans	0	0
Total loans	2.15	101.24
Details of loans to related parties	0	0
Nature of other 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
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Total loans due by firms or companies in which any director is partner or director	0	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]	Classification based on current non-current [Member]		Current [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	15,069.35	13,585.85	15,069.35	13,585.85
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	15,069.35	13,585.85	15,069.35	13,585.85
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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	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 subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total dividend receivable	0	0
Total other non-current financial assets	3,615.32	3,201.49
Advances, non-current	0	0
Total other non-current assets	132	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	12,908.01	5,282.31
Total balance with banks	12,908.01	5,282.31
Cash on hand	0	0
Total cash and cash equivalents	12,908.01	5,282.31
Bank balance other than cash and cash equivalents	1,912.5	1,027.16
Total cash and bank balances	14,820.51	6,309.47
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
Security deposits	21.81	22.08
Total other current financial assets	186,140.4	123,291.32
Total other current assets	0	212.75
Total other non-current financial liabilities	51.39	63.02
Nature of other provisions	Provision for short margin penalty*	Provision for short margin penalty*
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	365.05	603.36
Total other advance	0	0
Total deposits refundable current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	880.31	654.87

**[401200] Notes - Additional disclosures on balance sheet**

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>31/03/2020</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Total commitments	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	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	0	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Disclosure of whether all assets and liabilities are registered with company	No	No	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	

Details regarding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	
Net worth of company	37,577.93	16,644	
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	891.09	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	0	0	
Number of warrants converted into equity shares during period	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	

### [611800] Notes - Revenue

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of revenue [TextBlock]	R e f e r Accounting standerd Note 3.5	R e f e r Accounting standerd Note 3.5

### [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
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

**[612600] Notes - Employee benefits****Disclosure of net defined benefit liability (assets) [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	1		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	GRATUITY	GRATUITY	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	-9.89	-8.43	
Interest expense (income), net defined benefit liability (assets)	-2.99	-2.07	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	-0.02	0	
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-6.78	-0.19	
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	20.25	3.18	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	13.45	2.99	
Contributions to plan, net defined benefit liability (assets) [Abstract]			
Contributions to plan by employer, net defined benefit liability (assets)	-1.59	-0.28	
Total contributions to plan, net defined benefit liability (assets)	-1.59	-0.28	
Total increase (decrease) in net defined benefit liability (assets)	-24.74	-13.21	
Net defined benefit liability (assets) at end of period	-68.04	-43.3	-30.09

**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	GRATUITY	GRATUITY
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	68.04	43.29
Plan assets, at fair value	50.13	36.9
Net surplus (deficit) in plan	-17.91	-6.39
Actuarial assumption of discount rates	0.00%	0.00%

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 employee benefits [TextBlock]		
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

**[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
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

**[612200] Notes - Leases****Disclosure of recognised finance lease as assets by lessee [Table]**

..(1)

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

Classes of assets [Axis]	Other intangible assets [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of recognised finance lease as assets by lessee [Abstract]		
Disclosure of recognised finance lease as assets by lessee [Line items]		
Recognised finance lease as assets	79.93	88.7
Nature of other assets	RIGHT OF USE ASSETS	RIGHT OF USE 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 leases [TextBlock]		
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]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**[612300] Notes - Transactions involving legal form of lease**

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

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

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

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

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

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	49,637.38	27,289.28
Total revenue from operations other than finance company	49,637.38	27,289.28
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	49,637.38	27,289.28
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Total interest income on non-current investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	3.05	1.93
Total net gain/loss on sale of investments	3.05	1.93
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	0.03	0
Total net gain/loss on foreign currency fluctuations treated as other income	0.03	0
Miscellaneous other non-operating income	0	4.84
Total other non-operating income	0.03	4.84
Total other income	3.08	6.77
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Interest expense current loans, others	8.22	8.34
Total interest expense current loans	8.22	8.34
Total interest expense	8.22	8.34
Total finance costs	8.22	8.34
Employee benefit expense [Abstract]		
Salaries and wages	1,923.14	1,318.18
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	1,814.55	970.26
Total remuneration to directors	1,814.55	970.26
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	1,814.55	970.26
Contribution to provident and other funds [Abstract]		



Contribution to provident and other funds for others	21.25	21.99
Total contribution to provident and other funds	21.25	21.99
Employee share based payment [Abstract]		
Employee share based payment- Cash settled	774.82	812.11
Total employee share based payment	774.82	812.11
Gratuity	10.39	8.89
Staff welfare expense	46.24	32.89
Total employee benefit expense	4,590.39	3,164.32
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	27.3	24.89
Amortisation expense	150.16	141.59
Total depreciation, depletion and amortisation expense	177.46	166.48
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	7.89	15.77
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	16.16	17.41
Total rates and taxes excluding taxes on income	16.16	17.41
Electricity expenses	3.77	4.02
Printing stationery	4.24	3.79
Information technology expenses	3,031.12	1,697.65
Travelling conveyance	35.57	20.18
Directors sitting fees	1	0.3
Registration filing fees	8.9	0
Bank charges	0.19	0.23
Advertising promotional expenses	10.72	9.47
Cost repairs maintenance other assets	10.41	9.84
Cost transportation [Abstract]		
Total cost transportation	0	0
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Other provisions created	22.61	0
Total net provisions charged	22.61	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	3.62	3
Total payments to auditor	3.62	3
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	284.98	119.71
Miscellaneous expenses	13,423.76	7,361.31
Total other expenses	16,864.94	9,262.68
Current tax [Abstract]		
Current tax pertaining to previous years	-0.22	0
Current tax pertaining to current year	6,658.73	3,562.73
Total current tax	6,658.51	3,562.73

**[613200] Notes - Cash flow statement**

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>31/03/2020</b>
Disclosure of cash flow statement [TextBlock]	Textual information (9) [See below]	Same as current year	
Cash and cash equivalents cash flow statement	12,908.01	5,282.31	8,253.34
Cash and cash equivalents	12,908.01	5,282.31	
Income taxes paid (refund), classified as operating activities	6,420.46	3,537.34	
Total income taxes paid (refund)	6,420.46	3,537.34	

**Textual information (9)****Disclosure of cash flow statement [Text Block]**

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

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

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total exceptional items	0	0
Total revenue arising from exchanges of goods or services	0	0
Total domestic turnover goods, gross	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	(A) 49,637.38	27,289.28
Total revenue from sale of services	49,637.38	27,289.28
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

**Footnotes**

(A)

Sr No.	Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
<b>REVENUE FROM OPERATIONS</b>			
(a)	Interest Income	6,145.07	4,005.69
(b)	Dividend Income	60.21	16.02
(c)	Fees and commission income	41,289.46	22,525.22
(d)	Net gain on Fair Value changes	2,142.64	742.35
(l)	Total revenue from operation (a+b+c+d)	49,637.38	27,289.29

**[611200] Notes - Fair value measurement****Disclosure of fair value measurement of liabilities [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			
Classes of liabilities [Axis]	Other Financial liabilities			Other Payables
Levels of fair value hierarchy [Axis]	Level 3 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]				
Liabilities	164.63	468.1	0	251.82
Description of valuation techniques used in fair value measurement, liabilities				
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Transfers into Level 3 of fair value hierarchy, liabilities	0	468.1		53.54
Transfers out of Level 3 of fair value hierarchy, liabilities	303.47	0		
Total increase (decrease) in fair value measurement, liabilities	-303.47	468.1		53.54
Liabilities at end of period	164.63	468.1	0	251.82
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities				
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities				

## 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]			
Classes of liabilities [Axis]	Other Payables		Trade Payables	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]		Level 3 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]				
Liabilities	198.28	0	203,911.6	131,415.51
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities				
Description of valuation techniques used in fair value measurement, liabilities				
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Transfers into Level 3 of fair value hierarchy, liabilities	198.28		72,496.09	131,415.51
Total increase (decrease) in fair value measurement, liabilities	198.28		72,496.09	131,415.51
Liabilities at end of period	198.28	0	203,911.6	131,415.51
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities				
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities				
Description of reasons for transfers into Level 3 of fair value hierarchy, liabilities				

## Disclosure of fair value measurement of liabilities [Table]

..(3)

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

Measurement [Axis]	At fair value [Member]	Non-recurring fair value measurement [Member]		
Classes of liabilities [Axis]	Trade Payables	Other Financial liabilities		
Levels of fair value hierarchy [Axis]	Level 3 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]				
Liabilities	0	164.63	468.1	0
Description of valuation techniques used in fair value measurement, liabilities		Amortised cost	Amortised cost	
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Transfers into Level 3 of fair value hierarchy, liabilities		0	468.1	
Transfers out of Level 3 of fair value hierarchy, liabilities		303.47	0	
Total increase (decrease) in fair value measurement, liabilities		-303.47	468.1	
Liabilities at end of period	0	164.63	468.1	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities		Textual information (10) [See below]	Textual information (11) [See below]	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities		Refer Point 3.12 of Notes to Accounts	Refer Point 3.12 of Notes to Accounts	

## Disclosure of fair value measurement of liabilities [Table]

..(4)

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

Measurement [Axis]	Non-recurring fair value measurement [Member]			
Classes of liabilities [Axis]	Other Payables			Trade Payables
Levels of fair value hierarchy [Axis]	Level 3 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]				
Liabilities	251.82	198.28	0	203,911.6
Description of valuation techniques used in fair value measurement, liabilities	Amortised cost	Amortised cost		Amortised cost
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Transfers into Level 3 of fair value hierarchy, liabilities	53.54	198.28		72,496.09
Total increase (decrease) in fair value measurement, liabilities	53.54	198.28		72,496.09
Liabilities at end of period	251.82	198.28	0	203,911.6
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Textual information (12) [See below]	Textual information (13) [See below]		Textual information (14) [See below]
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer Point 3.12 of Notes to Accounts	Refer Point 3.12 of Notes to Accounts		Refer Point 3.12 of Notes to Accounts

## Disclosure of fair value measurement of liabilities [Table]

..(5)

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

Measurement [Axis]	Non-recurring fair value measurement [Member]	
Classes of liabilities [Axis]	Trade Payables	
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]		
Liabilities	131,415.51	0
Description of valuation techniques used in fair value measurement, liabilities	Amortised cost	
Reconciliation of changes in fair value measurement, liabilities [Abstract]		
Changes in fair value measurement, liabilities [Abstract]		
Transfers into Level 3 of fair value hierarchy, liabilities	131,415.51	
Total increase (decrease) in fair value measurement, liabilities	131,415.51	
Liabilities at end of period	131,415.51	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Textual information (15) [See below]	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer Point 3.12 of Notes to Accounts	

## 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]			Non-recurring fair value measurement [Member]
Classes of assets [Axis]	Other assets [Member]			Other assets 1 [Member]
Levels of fair value hierarchy [Axis]	Level 3 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	245,369.56	149,976.59	0	12,908
Nature of other assets				Cash and cash equivalents
Description of valuation techniques used in fair value measurement, assets				Amortised cost
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Issues, fair value measurement, assets	95,392.97	149,976.59		7,625.69
Total increase (decrease) in fair value measurement, assets	95,392.97	149,976.59		7,625.69
Assets at end of period	245,369.56	149,976.59	0	12,908
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets				Textual information (16) [See below]
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets				Refer 3.13 of Notes to Accounts
Nature of other assets				Cash and cash equivalents

## Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Non-recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 1 [Member]		Other assets 2 [Member]	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]		Level 3 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 assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	5,282.31	0	1,912.5	1,027.16
Nature of other assets	Cash and cash equivalents		Bank Balance other than cash and cash equivalent	Bank Balance other than cash and cash equivalent
Description of valuation techniques used in fair value measurement, assets	Amortised cost		Amortised cost	Amortised cost
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Issues, fair value measurement, assets	5,282.31		885.34	1,027.16
Total increase (decrease) in fair value measurement, assets	5,282.31		885.34	1,027.16
Assets at end of period	5,282.31	0	1,912.5	1,027.16
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Textual information (17) [See below]		Textual information (18) [See below]	Textual information (19) [See below]
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer 3.13 of Notes to Accounts		Refer 3.13 of Notes to Accounts	Refer 3.13 of Notes to Accounts
Nature of other assets	Cash and cash equivalents		Bank Balance other than cash and cash equivalent	Bank Balance other than cash and cash equivalent



## Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	Non-recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 2 [Member]	Other assets 3 [Member]		
Levels of fair value hierarchy [Axis]	Level 3 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 assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	15,069.35	13,585.85	0
Nature of other assets		Trade receivables	Trade receivables	
Description of valuation techniques used in fair value measurement, assets		Amortised cost	Amortised cost	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Issues, fair value measurement, assets		1,483.5	13,585.85	
Total increase (decrease) in fair value measurement, assets		1,483.5	13,585.85	
Assets at end of period	0	15,069.35	13,585.85	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Textual information (20) [See below]	Textual information (21) [See below]	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer 3.13 of Notes to Accounts	Refer 3.13 of Notes to Accounts	
Nature of other assets		Trade receivables	Trade receivables	

## Disclosure of fair value measurement of assets [Table]

..(4)

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

Measurement [Axis]	Non-recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 4 [Member]			Other assets 5 [Member]
Levels of fair value hierarchy [Axis]	Level 3 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	255.59	74.32	0	122.39
Nature of other assets	Other receivables	Other receivables		Loans
Description of valuation techniques used in fair value measurement, assets	Amortised cost	Amortised cost		Amortised cost
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Issues, fair value measurement, assets	181.27	74.32		103.75
Total increase (decrease) in fair value measurement, assets	181.27	74.32		103.75
Assets at end of period	255.59	74.32	0	122.39
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Textual information (22) [See below]	Textual information (23) [See below]		Textual information (24) [See below]
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer 3.13 of Notes to Accounts	Refer 3.13 of Notes to Accounts		Refer 3.13 of Notes to Accounts
Nature of other assets	Other receivables	Other receivables		Loans

## Disclosure of fair value measurement of assets [Table]

..(5)

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

Measurement [Axis]	Non-recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 5 [Member]		Other assets 6 [Member]	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]		Level 3 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 assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	18.64	0	6,980.41	1,251.15
Nature of other assets	Loans		Investments	Investments
Description of valuation techniques used in fair value measurement, assets	Amortised cost		Amortised cost	Amortised cost
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Issues, fair value measurement, assets	18.64		5,729.26	1,251.15
Total increase (decrease) in fair value measurement, assets	18.64		5,729.26	1,251.15
Assets at end of period	18.64	0	6,980.41	1,251.15
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Textual information (25) [See below]		Textual information (26) [See below]	Textual information (27) [See below]
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer 3.13 of Notes to Accounts		Refer 3.13 of Notes to Accounts	Refer 3.13 of Notes to Accounts
Nature of other assets	Loans		Investments	Investments

## Disclosure of fair value measurement of assets [Table]

..(6)

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

Measurement [Axis]	Non-recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 6 [Member]	Other assets 7 [Member]		
Levels of fair value hierarchy [Axis]	Level 3 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 assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	18,621.18	2,318.68	0
Nature of other assets		Investments	Investments	
Description of valuation techniques used in fair value measurement, assets		FVTPL	FVTPL	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Issues, fair value measurement, assets		16,302.5	2,318.68	
Total increase (decrease) in fair value measurement, assets		16,302.5	2,318.68	
Assets at end of period	0	18,621.18	2,318.68	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Textual information (28) [See below]	Textual information (29) [See below]	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer 3.13 of Notes to Accounts	Refer 3.13 of Notes to Accounts	
Nature of other assets		Investments	Investments	

## Disclosure of fair value measurement of assets [Table]

..(7)

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

Measurement [Axis]	Non-recurring fair value measurement [Member]		
Classes of assets [Axis]	Other assets 8 [Member]		
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of fair value measurement of assets [Abstract]			
Disclosure of fair value measurement of assets [Line items]			
Assets	189,500.14	126,418.48	0
Nature of other assets	Other financial assets	Other financial assets	
Description of valuation techniques used in fair value measurement, assets	Amortised cost	Amortised cost	
Reconciliation of changes in fair value measurement, assets [Abstract]			
Changes in fair value measurement, assets [Abstract]			
Issues, fair value measurement, assets	63,081.66	126,418.48	
Total increase (decrease) in fair value measurement, assets	63,081.66	126,418.48	
Assets at end of period	189,500.14	126,418.48	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Textual information (30) [See below]	Textual information (31) [See below]	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer 3.13 of Notes to Accounts	Refer 3.13 of Notes to Accounts	
Nature of other assets	Other financial assets	Other financial 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 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]		

## Textual information (10)

### Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities

The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (11)

### Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities

The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (12)

### Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities

The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (13)

### Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities

The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (14)

### **Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities**

The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (15)

### **Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities**

The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (16)

### **Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets**

Amortised cost: The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (17)

### **Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets**

Amortised cost: The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (18)

### **Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets**

Amortised cost: The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (19)

### **Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets**

Amortised cost: The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (20)

### **Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets**

Amortised cost: The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (21)

### **Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets**

Amortised cost: The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (22)

### **Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets**

Amortised cost: The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (23)

### **Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets**

Amortised cost: The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (24)

### **Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets**

Amortised cost: The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (25)

### **Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets**

Amortised cost: The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (26)

### **Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets**

Amortised cost: The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (27)

### **Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets**

Amortised cost: The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (28)

### **Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets**

The financial instruments covered within the scope of ECL include financial assets measured at amortised cost and FVOCI, such as investment in debentures and bonds, trade receivables, employee loans, margin funding loans, security deposits given, balances with banks and other financial assets. ECL is not required to be determined on financial assets measured at FVTPL

## Textual information (29)

### **Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets**

The financial instruments covered within the scope of ECL include financial assets measured at amortised cost and FVOCI, such as investment in debentures and bonds, trade receivables, employee loans, margin funding loans, security deposits given, balances with banks and other financial assets. ECL is not required to be determined on financial assets measured at FVTPL

## Textual information (30)

### Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets

Amortised cost: The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## Textual information (31)

### Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets

Amortised cost: The Group classifies the financial assets at amortised cost if the contractual cash flows represent solely payments of principal and interest on the principal amount outstanding and the assets are held under a business model to collect contractual cash flows. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The gains and losses resulting from fluctuations in fair value are not recognised for financial assets classified in amortised cost measurement category.

## [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

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No



**[611500] Notes - Interests in other entities****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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ZERODHA (IFSC) PRIVATE LIMITED	TRUSTX INTERNET PRIVATE LIMITED	ZERODHA TRUSTEE PRIVATE LIMITED	ZERODHA ASSET MANAGEMENT PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U65990GJ2021PTC122750	U72900KA2021PTC149037	U67100KA2021PTC155537	U67190KA2021PTC155726
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	F41384215	F27019140	F29389483	F27580299
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	20/05/2021	02/07/2021	14/12/2021	20/12/2021
End date of accounting period of subsidiary	31/03/2022	31/03/2022	31/03/2022	31/03/2022
Percentage of shareholding in subsidiary	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	99	0.1	10	550
Reserves and surplus of subsidiary	1.05	0.06	0.52	11.95
Total assets of subsidiary	0.49	0.06	5.36	20.14
Total liabilities of subsidiary	1.55	0.02	5.88	32.1
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	0	0	0	0
Profit before tax of subsidiary	-1.38	-0.08	0.7	-16.15
Provision for tax of subsidiary	0.36	-0.02	0.18	-4.19
Profit after tax of subsidiary	-1.02	-0.06	0.52	-11.95
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	ZERODHA (IFSC) PRIVATE LIMITED	TRUSTX INTERNET PRIVATE LIMITED	ZERODHA TRUSTEE PRIVATE LIMITED	ZERODHA ASSET MANAGEMENT PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U65990GJ2021PTC122750	U72900KA2021PTC149037	U67100KA2021PTC155537	U67190KA2021PTC155726

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]	Textual information (32) [See below]	
Whether company has subsidiary companies	Yes	No
Number of subsidiary companies	4	
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

## Textual information (32)

### Disclosure of subsidiaries [Text Block]

Out of the investment depicted above the (Subsidiary Company) amounts were payable as on balancesheet date which were subsequently paid before adoption of financial statements

**[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	Zerodha (IFSC) Private Limited	Zerodha Trustee Private Limited	Trustx Internet Private limited	Zerodha Asset Management Private Limited
Principal place of business of subsidiary consolidated	Bangalore	Bangalore	Bangalore	Bangalore
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
	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	Rainmatter Climate Investment	Rainmatter Fintech Investment
Principal place of business of subsidiary consolidated	Bangalore	Bangalore
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2022	31/03/2022
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA
Proportion of ownership interest in subsidiary consolidated	99.00%	99.00%
Proportion of voting power held in subsidiary consolidated	99.00%	99.00%

## 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	Zerodha (IFSC) Private	Trustx Internet Private Limited	Zerodha Asset Management	Zerodha Trustee Private
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	-1.05	-0.06	-11.95	-0.52
Net assets of entity as percentage of consolidated net assets	0.00%	0.00%	-0.03%	0.00%
Amount of share in profit or loss of entity consolidated	-1.05	-0.06	-11.95	-0.52
Share in profit or loss of entity as percentage of consolidated profit or loss	-0.01%	0.00%	-0.06%	0.00%
Amount of share in other comprehensive income consolidated	-0.03	0	0	0
Share in other comprehensive income consolidated	0.25%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	-1.08	-0.06	-11.95	-0.52
Share in comprehensive income consolidated	-0.01%	0.00%	-0.06%	0.00%

## Disclosure of details of entities consolidated [Table]

..(2)

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

Entities consolidated [Axis]	5	6
	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	Rainmatter Climate Investment	Rainmatter Fintech Investment
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	124.98	105.02
Net assets of entity as percentage of consolidated net assets	0.33%	0.28%
Amount of share in profit or loss of entity consolidated	-0.03	-0.03
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%	0.00%
Amount of share in other comprehensive income consolidated	0	0
Share in other comprehensive income consolidated	0.00%	0.00%
Amount of share in comprehensive income consolidated	-0.03	-0.03
Share in comprehensive income consolidated	0.00%	0.00%

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

	01/04/2021 to 31/03/2022
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	Textual information (33) [See below]
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

## Textual information (33)

## Disclosure of notes on consolidated financial statements explanatory [Text Block]

NOTE 41 :  
SUMMARY OF  
CONSOLIDATION

(in Millions)

a) Enterprises consolidated as subsidiary in accordance with Indian Accounting Standard 110 - Consolidated Financial Statements.

Sr No	Name of subsidiaries of	Country	Country of Incorporation	Proportion of ownership interest		
					March 31, 2022	March 31, 2021
1	Zerodha IFSC Pvt Ltd		India	100.00%	Non existence	
2	Zerodha Asset Management Pvt Ltd		India	100.00%	Non existence	
3	Zerodha Trustee Pvt Ltd		India	100.00%	Non existence	
4	Trustx Internet Pvt Ltd		India	100.00%	Non existence	
5	Rain Matter Climate Investment (Partnership Firm)		India	99.00%	Non existence	
6	Rain Matter Fintech Investment (Partnership Firm)		India	99.00%	Non existence	

b) Additional information, as required under schedule III to the Companies Act, 2013, of enterprises consolidated as subsidiaries.

Sr No	Name of subsidiaries	Net Assets i.e Total Assets minus Total Liabilities	Share in Profit or Loss	Share in Other Comprehensive Income	Share in Total Comprehensive Income	
		As % of consolidated Net Assets	in Millions	As % of consolidated Net Assets	in Millions	As % of consolidated Net Assets
	Holding Company					
	Zerodha Broking Limited	100.04%	37,591.51	100.11%	20,957.41	99.75%
	Subsidiaries					
	Indian					
	Zerodha IFSC Pvt Ltd	0.00%	(1.05)	-0.01%	(1.05)	0.25%
	Zerodha Asset Management Pvt Ltd	-0.03%	(11.95)	-0.06%	(11.95)	0.00%
	Zerodha Trustee Pvt Ltd	0.00%	(0.52)	0.00%	(0.52)	0.00%
	Trustx Internet Pvt Ltd	0.00%	(0.06)	0.00%	(0.06)	0.00%
	Rain Matter Climate Investment	0.33%	124.98	0.00%	(0.03)	0.00%
	Rain Matter Fintech Investment	0.28%	105.02	0.00%	(0.03)	0.00%
	Arising out of Consolidation	-0.61%	(230.00)	-0.05%	(9.84)	0.00%

Non Controlling Interest	0.00%	(0.00)	0.00%	(0.00)	0.00%
Total	100%	37,577.93	100%	20,933.93	100%

c) The Company incorporated the following subsidiaries on the following dates

Sr No	Name of Subsidiary	Date
1	Zerodha IFSC Pvt Ltd	20-05-2021
2	Zerodha Asset Management Pvt Ltd	20-10-2021
3	Zerodha Trustee Pvt Ltd	14-12-2021
4	Trustx Internet Pvt Ltd	02-07-2021
5	Rain Matter Climate Investment (P Firm)	27-07-2021
6	Rain Matter Fintech Investment (P Firm)	15-07-2021

### [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	ZERODHA (IFSC) PRIVATE LIMITED		TRUSTX INTERNET PRIVATE LIMITED	
CIN of subsidiary company	U65990GJ2021PTC122750		U72900KA2021PTC149037	
Country of incorporation or residence of subsidiary	INDIA		INDIA	
Proportion of ownership interest in subsidiary	100.00%	0.00%	100.00%	0.00%
Proportion of voting rights held in subsidiary	100.00%	0.00%	100.00%	0.00%

**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	ZERODHA TRUSTEE PRIVATE LIMITED		ZERODHA ASSET MANAGEMENT PRIVATE LIMITED	
CIN of subsidiary company	U67100KA2021PTC155537		U67190KA2021PTC155726	
Country of incorporation or residence of subsidiary	INDIA		INDIA	
Proportion of ownership interest in subsidiary	100.00%	0.00%	100.00%	0.00%
Proportion of voting rights held in subsidiary	100.00%	0.00%	100.00%	0.00%

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

	01/04/2021 to 31/03/2022
Disclosure of separate financial statements [TextBlock]	
Disclosure of subsidiaries [TextBlock]	Textual information (34) [See below]

**Textual information (34)****Disclosure of subsidiaries [Text Block]**

Out of the investment depicted above the (Subsidiary Company) amounts were payable as on balancesheet date which were subsequently paid before adoption of financial statements

**[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]	Key management personnel of entity or parent [Member]			
	1		2	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Nithin Kamath	Nithin Kamath	Nikhil Kamath	Nikhil Kamath
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AJYPK6277C	AJYPK6277C	AQXPK4900G	AQXPK4900G
Description of nature of transactions with related party	Directors Remuneration	Directors Remuneration	Directors Remuneration	Directors Remuneration
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Services received related party transactions	720	360	720	360
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0



## Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Seema Patil	Seema Patil	Venu Madhav K S	Venu Madhav K S
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AKLPP0888N	AKLPP0888N	AFSPV5140B	AFSPV5140B
Description of nature of transactions with related party	Directors Remuneration	Directors Remuneration	Directors Remuneration	Directors Remuneration
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Services received related party transactions	362.93	240	11.62	10.26
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Shikha Singh	Shikha Singh	Pallavi Hegde	Pallavi Hegde
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	DCOPS6820M	DCOPS6820M	AGGPH7998Q	AGGPH7998Q
Description of nature of transactions with related party	CS Remuneration	CS Remuneration	CS Remuneration	CS Remuneration
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Services received related party transactions	0.95	0.46	0	0.24
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Shrikant Pandit	Shrikant Pandit	Karthik Somanathan	Karthik Somanathan
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAZPP1169N	AAZPP1169N	AHSPK0721F	AHSPK0721F
Description of nature of transactions with related party	Sitting fees	Sitting fees	Sitting fees	Sitting fees
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Services received related party transactions	0.75	0.2	0.15	0.1
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Vasant Kumar Jaypal	Vasant Kumar Jaypal	Omprakash Parasmal Jain	Omprakash Parasmal Jain
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AHOPK0792N	AHOPK0792N	ADKPJ9069K	ADKPJ9069K
Description of nature of transactions with related party	Sitting fees	Sitting fees	Sitting Fees and Professional Fees	Sitting Fees and Professional Fees
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Services received related party transactions	0.05	0	104.05	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Bharath Kumar Parasmal Jain	Bharath Kumar Parasmal Jain	Mohammed Shoaibh	Mohammed Shoaibh
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AHCPJ2685H	AHCPJ2685H	BKLPS2203M	BKLPS2203M
Description of nature of transactions with related party	Sale of Bonds and professional fees	Professional fees	Interest Recieved, Salary, Interest paid on Behalf (Reimbursement)	Loan to employee, Interest Recieved, Salary, Expenses Paid on Behalf
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Services received related party transactions	1	3.6		
Other related party transactions expense			44.58	12.14
Other related party transactions income	0.28	0	1.26	1.51
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			0	18.74
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Somnath Mukhrjee	Somnath Mukhrjee	Ranjanna bhuvanesh	Ranjanna bhuvanesh
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BHNPM6871Q	BHNPM6871Q	BNEPB2339D	BNEPB2339D
Description of nature of transactions with related party	Salary	Salary & Expenses paid on behalf (Reimbursement)	Salary	Salary
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Services received related party transactions	4.51	4.47	5.37	2.23
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mohit Mehra	Mohit Mehra	Straddle Capital Private Limited	Straddle Capital Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BLQPM9177G	BLQPM9177G		
CIN of related party			U67110KA2013PTC069029	U67110KA2013PTC069029
Description of nature of transactions with related party	Salary	Salary	Management Consultancy fees	Management Consultancy fees
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Services received related party transactions	2.2	1.28	0	0.3
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ETS Securities Private Limited	ETS Securities Private Limited	Rainmatter Foundation	Rainmatter Foundation
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U67190KA2011PTC058078	U67190KA2011PTC058078	U72900KA2016NPL093525	U72900KA2016NPL093525
Description of nature of transactions with related party	Employees deputation fees and other services	Employees deputation fees and other services/ Depository Participant business consideration	CSR & Expenses paid on behalf (Reimbursement)	CSR Expenses
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Services received related party transactions	62.21	138.31		
Other related party transactions expense	1.7	665.87	68.58	11.6
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Kamath Associates	Kamath Associates	NkSquared	NkSquared
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAUFG6934H	AAUFG6934H	AAQFN7984E	AAQFN7984E
Description of nature of transactions with related party	Purchase and sale of Government securities	Purchases of property and other assets, related party transactions	Purchase of Government securities and Expenses Paid on Behalf	Purchases of property and other assets, related party transactions
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Purchases of property and other assets, related party transactions	2,070.58	724.45	688.06	43.93
Sales of property and other assets, related party transactions	1,512.31	0	1.08	4.55
Other related party transactions expense			1.08	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(11)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Zerodha Technology Private limited	Zerodha Technology Private limited	Zerodha Capital Private Limited	Zerodha Capital Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U72200KA2015PTC078781	U72200KA2015PTC078781	U67100KA2014PTC073653	U67100KA2014PTC073653
Description of nature of transactions with related party	Technology expenses, Expenses Paid on Behalf (Reimbursement)	Technology expenses/ Expenses paid on behalf (Reimbursement)/ Inter corporate loan given/ Inter corporate loan repaid/ Interest on inter corporate deposit	Inter Corporate Loan Given and repaid/ Interest on inter Loans and Investment corporate loan received/ investment in shares/expenses paid on behalf	Investment in Shares
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Purchases of property and other assets, related party transactions			175	175
Services received related party transactions	2,152.74	1,145.42		
Other related party transactions expense	4.44	120.03	100.38	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(12)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Foss United (ERP Next Foundation)	Foss United (ERP Next Foundation)	BO & CO LLP	BO & CO LLP
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAECE4835E	AAECE4835E	AAOFB4831E	AAOFB4831E
Description of nature of transactions with related party	Sponsorship Granted	Sponsorship Granted	Professional Fees, Expenses paid on company's behalf	Professional Fees
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Services received related party transactions			48.51	4.8
Other related party transactions expense			0.07	0
Other related party transactions contribution made	0	0.8		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(13)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	NKSquared Investment Private Limited	NKSquared Investment Private Limited	Zerodha Employee Gratuity Trust	Zerodha Employee Gratuity Trust
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AAATZ2271N	AAATZ2271N
CIN of related party	U65990KA2019PTC126291	U65990KA2019PTC126291		
Description of nature of transactions with related party	Expenses paid on behalf (Reimbursement)	Expenses paid on behalf (Reimbursement)	LIC Policy Renewal (Includes group companies on behalf payments)	LIC Policy Renewal (Includes group companies on behalf payments)
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	0	15.38		
Other related party transactions contribution made			14.82	11.98
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(14)

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

Categories of related parties [Axis]	Other related parties [Member]	
Related party [Axis]	27	
	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	Rainmatter Capital Private Limited	Rainmatter Capital Private Limited
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	U74999KA2016PTC094379	U74999KA2016PTC094379
Description of nature of transactions with related party	Professional Fees	Professional Fees
Related party transactions [Abstract]		
Purchases of goods related party transactions	0	0
Services received related party transactions	0	0.4
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

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

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of related party [TextBlock]		
Explanation of relationships between parent and subsidiaries	Holding Subsidiary	Not applicable
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

**[611700] Notes - Other provisions, contingent liabilities and contingent assets****Disclosure of other provisions [Table]**

..(1)

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

Classes of other provisions [Axis]	Other provisions, others [Member]			Other provisions, others 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions [Abstract]				
New provisions, other provisions	376.2	1,385.96		0
Increase in existing provisions, other provisions	786.33	0		774.82
Total additional provisions, other provisions	1,162.53	1,385.96		774.82
Total changes in other provisions	1,162.53	1,385.96		774.82
Other provisions at end of period	2,548.49	1,385.96	0	2,154.38
Description of other provisions, others				Provision for stock option (refer note 34)



## Disclosure of other provisions [Table]

..(2)

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

Classes of other provisions [Axis]	Other provisions, others 1 [Member]		Other provisions, others 2 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions [Abstract]				
New provisions, other provisions	1,379.56		0	6.4
Increase in existing provisions, other provisions	0		11.51	0
Total additional provisions, other provisions	1,379.56		11.51	6.4
Total changes in other provisions	1,379.56		11.51	6.4
Other provisions at end of period	1,379.56	0	17.91	6.4
Description of other provisions, others	Provision for stock option (refer note 34)		Provision for gratuity (refer note 33)	Provision for gratuity (refer note 33)

## Disclosure of other provisions [Table]

..(3)

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

Classes of other provisions [Axis]	Other provisions, others 2 [Member]	Other provisions, others 3 [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions [Abstract]				
New provisions, other provisions		22.61	0	
Total additional provisions, other provisions		22.61	0	
Total changes in other provisions		22.61	0	
Other provisions at end of period	0	22.61	0	0
Description of other provisions, others		Provision for bad debts	Provision for bad debts	

## Disclosure of other provisions [Table]

..(4)

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

Classes of other provisions [Axis]	Other provisions, others 4 [Member]		
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of other provisions [Abstract]			
Disclosure of other provisions [Line items]			
Reconciliation of changes in other provisions [Abstract]			
Changes in other provisions [Abstract]			
Additional provisions, other provisions [Abstract]			
New provisions, other provisions	353.59	0	
Total additional provisions, other provisions	353.59	0	
Total changes in other provisions	353.59	0	
Other provisions at end of period	353.59	0	0
Description of other provisions, others	Provision for short margin penalty*	Provision for short margin penalty*	

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]	Textual information (35) [See below]	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

## Textual information (35)

### Disclosure of other provisions [Text Block]

\*the above provision is in context to exchange circular bearing reference no 60/2022 issued by NSE dated 02nd September 2022, the said circular advises its broker members to refund the penalty collected from clients which were levied by clearing corporations on account of short / non-collection of upfront margins after 11th October 2021

### [610500] Notes - Events after reporting period

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

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

**[612500] Notes - Share-based payment arrangements**

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

**[613000] Notes - Earnings per share**

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

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 209.44	[INR/shares] 112.23
Total basic earnings (loss) per share	[INR/shares] 209.44	[INR/shares] 112.23
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 200.72	[INR/shares] 107.19
Total diluted earnings (loss) per share	[INR/shares] 200.72	[INR/shares] 107.19
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	209.57	112.23
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	209.57	112.23
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 10,00,00,000	[shares] 10,00,00,000
Adjusted weighted average shares	[shares] 0	[shares] 0

**[610900] Notes - First time adoption**

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

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