

**ANI TECHNOLOGIES PRIVATE LIMITED**  
Consolidated Financial Statements for period 01/04/2019 to 31/03/2020

**[700300] Disclosure of general information about company**

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Corporate identity number	U72900KA2010PTC086596	
Permanent account number of entity	AAJCA1389G	
Address of registered office of company	Regent Insignia, #414, 3rd Floor 4th Block, 17th Main, 100 Feet Road Koramangala Bangalore KA 560034 IN	
Type of industry	Commercial and Industrial	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2019	01/04/2018
Date of end of reporting period	31/03/2020	31/03/2019
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	(A) Lakhs	
Type of cash flow statement	Indirect Method	

**Footnotes**

(A) (INR in Lacs except per share data)

**[700400] Disclosures - Auditors report**

**Details regarding auditors [Table]**

..(1)

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

<b>Auditors [Axis]</b>	<b>1</b>
	<b>01/04/2019 to 31/03/2020</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	B S R & Associates LLP
Name of auditor signing report	Chadha Ashish
Firms registration number of audit firm	116231W/W-100024
Membership number of auditor	500160
Address of auditors	MARUTHI INFO-TECH CENTRE 11-12/1 INNER RING ROAD, KORAMANGALA, BANGALORE - 560071, KARNATAKA.
Permanent account number of auditor or auditor's firm	AADFB6889R
SRN of form ADT-1	S41356486
Date of signing audit report by auditors	23/10/2020
Date of signing of balance sheet by auditors	23/10/2020

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

	<b>01/04/2019 to 31/03/2020</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 AUDITORS' REPORT

To the Members of ANI Technologies Private Limited

#### Report on the Audit of Consolidated Financial Statements Opinion

We have audited the consolidated financial statements of ANI Technologies Private 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 31 March 2020, and the consolidated statement of profit and loss (including other comprehensive income), consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditors on separate financial statements of such subsidiaries, as were audited by the other auditors, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31 March 2020, of its consolidated loss and other comprehensive income, consolidated changes in equity and consolidated cash flows for the year then ended.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs 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 terms of the Code of Ethics issued by the Institute of Chartered Accountants of India and the relevant provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditors referred to in sub paragraph (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statements.

#### Emphasis of matter

1. We draw attention to Note 2(F) in the Financial statements, which describes the economic and social disruption the Group is facing as a result of the COVID-19 pandemic which is impacting the demand for the services of the Group.
2. We draw attention to Note 42 to the consolidated financial statements which more fully explains that the amalgamation of a subsidiary with the Holding Company had been accounted for under Accounting Standard 14, Accounting for Amalgamations, specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, in accordance with the Scheme of Amalgamation ("the Scheme") which was approved pursuant to sections 230 to 233 of the Act. Therefore, although the approved Scheme had been given effect to during the period in which the Holding Company followed Indian Accounting Standards (Ind AS), since the Scheme required the amalgamation to be given effect to from 31 March 2015 [which was earlier than the Holding Company's transition date to Ind AS (i.e. 1 April 2015)], the amalgamation had been accounted for in accordance with the previous GAAP.

Our opinion is not modified in respect of these matters.

#### Other Information

The Holding Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the holding Company's Board of Director's report, but does not include the financial statements and our auditors' report thereon. The information included in the Board of Directors report is expected to be made available to us after the date of this auditors' report.

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 when it becomes available 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.

When we read the other information included in the Board of Directors report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the applicable laws and regulations.

#### Management's and Board of Directors' Responsibilities for the Consolidated Financial Statements

The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial

statements in terms of the requirements of the Act that give a true and fair view of the consolidated state of affairs, consolidated profit/loss and other comprehensive income, consolidated statement of changes in equity and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each company and for preventing and detecting frauds and other irregularities; the 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 Management and Directors of the Holding Company, as aforesaid.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on the internal financial controls with reference to the consolidated financial statements and the operating effectiveness of such controls based on our audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of Management and Board of Directors use of the going concern basis of accounting in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. 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 such 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 financial information 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. Our responsibilities in this regard are further described in para (a) of the section titled 'Other Matters' in this audit report.

We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditors referred to in sub-paragraph (a) of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

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

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

## Other Matters

We did not audit the financial statements of five subsidiaries, whose financial statements reflect total assets of Rs. 147,880 lakhs as at 31 March 2020, total revenues of Rs. 23,808 lakhs and net cash flows amounting to Rs.2,064 lakhs for the year ended on that date, as considered in the consolidated financial statements. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, is based solely on the audit reports of the other auditors.

Certain of these subsidiaries are located outside India whose financial statements have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Company and audited by us.

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

## Report on Other Legal and Regulatory Requirements

A. As required by Section 143(3) of the Act, based on our audit and on the consideration of reports of the other auditors on separate financial statements of such subsidiaries as were audited by other auditors, as noted in the 'Other Matters' paragraph, 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 and the reports of the other auditors.
- c) The consolidated balance sheet, the consolidated statement of profit and loss (including other comprehensive income), the consolidated statement of changes in equity and the consolidated statement of cash flows 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 Ind AS 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 31 March 2020 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies incorporated in India, none of the directors of the Group companies incorporated in India is disqualified as on 31 March 2020 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company and its subsidiary companies incorporated in India and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

B. 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 and based on the consideration of the reports of the other auditors on separate financial statements of the subsidiaries, as noted in the 'Other Matters' paragraph:

- i. The consolidated financial statements disclose the impact of pending litigations as at 31 March 2020 on the consolidated financial position of the Group. Refer Note 30 to the consolidated financial statements.
- ii. The Group did not have any material foreseeable losses on long-term contracts including derivative contracts during the year ended 31 March 2020.
- iii. There are no amounts which are required to be transferred to the Investor Education and Protection Fund by the Holding Company or its subsidiary companies incorporated in India during the year ended 31 March 2020.

## Report on Other Legal and Regulatory Requirements (continued)

iv. The disclosures in the consolidated financial statements regarding holdings as well as dealings in specified bank notes during the period from 8 November 2016 to 30 December 2016 have not been made in the financial statements since they do not pertain to the financial year ended 31 March 2020.

C. With respect to the matter to be included in the Auditor's report under section 197(16):

The Holding Company and its subsidiary companies incorporated in India, are private limited companies under the definition of the Act, hence the provisions of section 197 (read with Schedule V) to the Act is not applicable to these Companies.

for B S R & Associates LLP  
Chartered Accountants  
Firm's Registration No.: 116231 W/W - 100024

Sd/-  
Ashish Chadha  
Partner  
Membership No: 5001160  
ICAI UDIN: XXX

Place: Bengaluru  
Date: 23 October 2020

**[110000] Balance sheet**

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

	31/03/2020	31/03/2019	31/03/2018
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	95,235	1,23,709	1,09,345
Capital work-in-progress	49	1,037	
Goodwill	30,636	52,500	
Other intangible assets	33,279	24,398	21,074
Intangible assets under development	372	666	
Investments accounted for using equity method	0	(A) 197	
Non-current financial assets [Abstract]			
Non-current investments	43,589	3,502	
Loans, non-current	791	3,507	
Other non-current financial assets	2,581	3,595	
Total non-current financial assets	46,961	10,604	
Deferred tax assets (net)	18	18	
Other non-current assets	11,214	12,110	
Total non-current assets	2,17,764	2,25,239	
Current assets [Abstract]			
Inventories	669	180	
Current financial assets [Abstract]			
Current investments	9,567	15,668	
Trade receivables, current	11,686	12,947	
Cash and cash equivalents	32,298	40,912	
Bank balance other than cash and cash equivalents	(B) 2,55,055	(C) 1,22,679	
Loans, current	3,890	2,238	
Other current financial assets	11,501	6,821	
Total current financial assets	3,23,997	2,01,265	
Other current assets	35,682	36,640	
Total current assets	3,60,348	2,38,085	
Total assets	5,78,112	4,63,324	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	301.6	240.09	233.69
Other equity	3,71,122.4	2,55,637.91	
Total equity attributable to owners of parent	3,71,424	2,55,878	
Non controlling interest	8,717	976	
Total equity	3,80,141	2,56,854	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	65,318	83,815	
Other non-current financial liabilities	1,908	0	
Total non-current financial liabilities	67,226	83,815	
Provisions, non-current	720	691	
Deferred tax liabilities (net)	2	574	
Other non-current liabilities	884	0	
Total non-current liabilities	68,832	85,080	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	12,805	6,810	
Other current financial liabilities	1,03,958	1,04,634	
Total current financial liabilities	1,16,763	1,11,444	
Other current liabilities	10,842	8,365	
Provisions, current	1,534	1,581	

Total current liabilities	1,29,139	1,21,390	
Total liabilities	1,97,971	2,06,470	
Total equity and liabilities	5,78,112	4,63,324	

### Footnotes

(A) Equity accounted investee

(B) Other bank balances:

Balances with banks

- on deposit accounts (with original maturity greater than 3 months and due to mature within 12 months from the reporting date) # ^ - 2,54,349;

- on escrow accounts # - 706

^ Includes bank deposits hypothecated with banks against vehicle loans and other business purposes

# Includes escrow account and deposits which can be utilised towards settlement of customers and merchant liabilities

(C) Other bank balances:

Balances with banks

- on deposit accounts (with original maturity greater than 3 months and due to mature within 12 months from the reporting date) # ^ - 1,21,250;

- on escrow accounts # - 1,429

^ Includes bank deposits hypothecated with banks against vehicle loans and other business purposes

# Includes escrow account and deposits which can be utilised towards settlement of customers and merchant liabilities

## [210000] Statement of profit and loss

Earnings per share [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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] -1,062.99	[INR/shares] -1,302.94	[INR/shares] -1,062.99	[INR/shares] -1,302.94
Total basic earnings (loss) per share	[INR/shares] -1,062.99	[INR/shares] -1,302.94	[INR/shares] -1,062.99	[INR/shares] -1,302.94
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -1,062.99	[INR/shares] -1,302.94	[INR/shares] -1,062.99	[INR/shares] -1,302.94
Total diluted earnings (loss) per share	[INR/shares] -1,062.99	[INR/shares] -1,302.94	[INR/shares] -1,062.99	[INR/shares] -1,302.94



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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	2,66,465	2,54,363
Other income	18,068	23,998
Total income	2,84,533	2,78,361
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	60,079	75,551
Finance costs	11,831	12,306
Depreciation, depletion and amortisation expense	73,323	71,694
Other expenses	3,60,695	3,79,030
Total expenses	5,05,928	5,38,581
Profit before exceptional items and tax	-2,21,395	-2,60,220
Exceptional items before tax	0	-802
Total profit before tax	-2,21,395	-2,61,022
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	-572	-1,729
Total tax expense	-572	-1,729
Total profit (loss) for period from continuing operations	-2,20,823	-2,59,293
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-2,20,823	-2,59,293
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	-485	310
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	35,596	0
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	35,111	310
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]		
Gains (losses) on exchange differences on translation, net of tax	-381	-106
Total other comprehensive income, net of tax, exchange differences on translation	-381	-106
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	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	-381	-106
Total other comprehensive income	34,730	204
Total comprehensive income	-1,86,093	-2,59,089
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	34,730	204
Total comprehensive income	-1,86,093	-2,59,089
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -1,062.99	[INR/shares] -1,302.94
Total basic earnings (loss) per share	[INR/shares] -1,062.99	[INR/shares] -1,302.94
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -1,062.99	[INR/shares] -1,302.94
Total diluted earnings (loss) per share	[INR/shares] -1,062.99	[INR/shares] -1,302.94

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,20,823	-2,59,293		-2,20,149
Changes in comprehensive income components	34,730	204		34,743
Total comprehensive income	-1,86,093	-2,59,089		-1,85,406
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]				
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Other changes in equity, others	3,09,318.49	1,39,203.6		3,00,890.49
Total other changes in equity	3,09,318.49	1,39,203.6		3,00,890.49
Total increase (decrease) in equity	1,23,225.49	-1,19,885.4		1,15,484.49
Other equity at end of period	3,79,839.4	2,56,613.91	3,76,499.31	3,71,122.4

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

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,59,229		-2,20,149	-2,59,229
Changes in comprehensive income components	201		-472	307
Total comprehensive income	-2,59,028		-2,20,621	-2,58,922
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]				
Transfer to Retained earnings	0			
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Other changes in equity, others	1,39,203.6		2,78,439	1,29,923
Total other changes in equity	1,39,203.6		2,78,439	1,29,923
Total increase (decrease) in equity	-1,19,824.4		57,818	-1,28,999
Other equity at end of period	2,55,637.91	3,75,462.31	-4,38,426	-4,96,244

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

..(3)

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

Components of equity [Axis]	Reserves [Member] 31/03/2018	Securities premium reserve [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
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	
Increase (decrease) through other changes, equity		0	0	
Other changes in equity, others		2,76,535	(A) 1,26,411	
Total other changes in equity		2,76,535	1,26,411	
Total increase (decrease) in equity		2,76,535	1,26,411	
Other equity at end of period	-3,67,245	11,85,683	9,09,148	7,82,737

(A) Share issue expenses - INR. (1,220); Issue of equity shares (refer note 14(b)(i)) - INR. 2,955; & Issue of preferred stock - INR. 124,676;

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

..(4)

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

Components of equity [Axis]	Share options outstanding account [Member]			Retained earnings [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		-2,20,149
Changes in comprehensive income components				-472
Total comprehensive income				-2,20,621
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
Other changes in equity, others	1,904	(A) 3,512		0
Total other changes in equity	1,904	3,512		0
Total increase (decrease) in equity	1,904	3,512		-2,20,621
Other equity at end of period	19,691	17,787	14,275	-16,43,800

(A) Share based payments (refer note 35) - INR. 6,467; Issue of equity shares (refer note 14(b)(i)) - INR. (2,955)

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

..(5)

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

Components of equity [Axis]	Retained earnings [Member]		Other retained earning [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,59,229		-2,20,149	-2,59,229
Changes in comprehensive income components	307		-472	307
Total comprehensive income	-2,58,922		-2,20,621	-2,58,922
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
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	-2,58,922		-2,20,621	-2,58,922
Other equity at end of period	-14,23,179	-11,64,257	-16,43,800	-14,23,179

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

..(6)

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

Components of equity [Axis]	Other retained earning [Member]	Other equity components [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		35,215	-106	
Total comprehensive income		35,215	-106	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		35,215	-106	
Other equity at end of period	-11,64,257	35,069	-146	-40

## Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Equity instrument through other comprehensive income [Member]			Exchange differences on translating the financial statements of a foreign operation [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	35,596	0		-381
Total comprehensive income	35,596	0		-381
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]				
Transfer to Retained earnings				0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Other changes in equity, others				0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	35,596	0		-381
Other equity at end of period	35,596	0	0	-527

## Statement of changes in equity [Table]

..(8)

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

Components of equity [Axis]	Exchange differences on translating the financial statements of a foreign operation [Member]		Other equity other [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Changes in comprehensive income components	-106			
Total comprehensive income	-106			
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]				
Transfer to Retained earnings	0			
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Other changes in equity, others	0		22,451.49	9,280.6
Total other changes in equity	0		22,451.49	9,280.6
Total increase (decrease) in equity	-106		22,451.49	9,280.6
Other equity at end of period	-146	-40	7,74,479.4	7,52,027.91
Description of nature of other equity, others				

## Statement of changes in equity [Table]

..(9)

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

Components of equity [Axis]	Other equity other [Member]	Other equity other 1 [Member]			
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period		0	0		
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		
Other changes in equity, others		368.49	(A) 69.6		
Total other changes in equity		368.49	69.6		
Total increase (decrease) in equity		368.49	69.6		
Other equity at end of period	7,42,747.31	6,68,567.4	6,68,198.91	6,68,129.31	
Description of nature of other equity, others		Compulsory convertible preference shares	Compulsory convertible preference shares		

## Footnotes

(A) Issue of preferred stock - INR. 69

## Statement of changes in equity [Table]

..(10)

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

Components of equity [Axis]	Other equity other 2 [Member]			Non-controlling interests [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		-674
Changes in comprehensive income components				-13
Total comprehensive income				-687
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
Other changes in equity, others	22,083	(A) 9,211		8,428
Total other changes in equity	22,083	9,211		8,428
Total increase (decrease) in equity	22,083	9,211		7,741
Other equity at end of period	1,05,912	83,829	74,618	8,717
Description of nature of other equity, others	Other components of equity	Other components of equity		

## Footnotes

(A) CCPS - Derivative component (refer note 14(b)(v)) - INR. (280); Shares to be issued pursuant to call option rights (refer note 14(b)(vi)) - INR. 2,209; Share issue expenses - INR. 500; Shares to be issued on account of business combination (refer Note 44) - INR. 6,785;

## Statement of changes in equity [Table]

..(11)

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

Components of equity [Axis]	Non-controlling interests [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	-64	
Changes in comprehensive income components	3	
Total comprehensive income	-61	
Other changes in equity [Abstract]		
Deductions to reserves [Abstract]		
Total deductions to reserves	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Total appropriations for dividend, dividend tax and retained earnings	0	
Other changes in equity, others	0	
Total other changes in equity	0	
Total increase (decrease) in equity	-61	
Other equity at end of period	976	1,037

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

	01/04/2019 to 31/03/2020
Disclosure of notes on changes in equity [TextBlock]	Textual information (2) [See below]



## Textual information (2)

## Disclosure of notes on changes in equity [Text Block]

Consolidated Statement of Changes in Equity for the year ended 31 March 2020

		(Rs. in lakhs)
<b>A</b>	<b>Equity share capital*</b>	
	As at 1 April 2018	234
	Issue of equity shares	6
	Balance as at 31 March 2019	240
	As at 1 April 2019	240
	Issue of equity shares	62
	Balance as at 31 March 2020	302

\* Refer note 16A

<b>B Other equity</b>						
Particulars	Attributable to owners of the Company					Attributable Non-Current Interest
	Compulsorily Convertible Cumulative Preference Shares (CCPS) (refer note 14A)	Other components of equity	Reserve and surplus		Items of other comprehensive income	Total attributable to owners of the Company
			Share options outstanding	Retained	Exchange differences on translating the financial	Equity instrument through other comprehensive
			Securities premium			

			account	account (refer note 38)	earnings	statements of foreign operations	income - net change in fair value		
Balance as at 1 April 2018	6,68,129	74,618	7,82,737	14,275	-11,64,257	-40	-	3,75,463	1,037
Total comprehensive income for the year ended 31 March 2019									
Loss for the year	-	-	-	-	-2,59,229	-	-	-2,59,229	-64
Other comprehensive income, net of tax	-	-	-	-	307	-106	-	201	3
Total comprehensive - income	-	-	-	-	-2,58,922	-106	-	-2,59,028	-61
Transactions with owners, recorded directly in equity									
Contributions by and distributions to owners									
Share based payments (refer note 38)	-	-	-	6,467	-	-	-	6,467	-
CCPS - Derivative component (refer note 16A(b)(v))	-	-280	-	-	-	-	-	-280	-
Shares to be issued pursuant to call option rights (refer note 16A(b)(vi))	-	2,209	-	-	-	-	-	2,209	-

Share issue expenses	-	500	-1,220	-	-	-	-	-720	-
Issue of equity shares	-	-	2,955	-2,955	-	-	-	-	-
Shares to be issued on account of business combination (refer note 45)	-	6,782	-	-	-	-	-	6,782	-
Issue of preferred stock	69	-	1,24,676	-	-	-	-	1,24,745	-
Total contributions by and distributions to owners	69	9,211	1,26,411	3,512	-	-	-	1,39,203	-
Balance as at 31 March 2019	6,68,198	83,829	9,09,148	17,787	-14,23,179	-146	-	2,55,638	976
<b>B Other equity (continued)</b>									
Particulars	Attributable to owners of the Company							Attribut: Non-Cc Interest	
	Compulsorily Convertible Cumulative Preference Shares (CCPS) (refer note 14A)	Other components of equity	Reserve and surplus	Securities premium account	Share options outstanding account (refer note 38)	Retained earnings	Exchange differences on translating the financial statements of foreign operations	Equity instrument through other comprehensive income - net change in fair value	Total attributable to owners of the Company
Balance as at 1 April 2019	6,68,198	83,829	9,09,148	17,787	(14,23,179)	(146)	-	2,55,638	976
Total									

comprehensive income for the period ended 31 March 2020									
Loss for the year	-	-	-	-	(2,20,149)	-		(2,20,149)	(674)
Other comprehensive income, net of tax	-	-	-	-	(472)	(381)	35,596	34,743	(13)
Total comprehensive income	-	-	-	-	(2,20,621)	(381)	35,596	(1,85,406)	(687)
Transactions with owners, recorded directly in equity									
Contributions by and distributions to owners									
Share based payments (refer note 38)	-	-	-	2,932	-	-	-	2,932	-
CCPS - Derivative component (refer note 16A(b)(v))	-	(335)	-	-	-	-	-	(335)	-
Shares to be issued pursuant to call option rights (refer note 16A(b)(vi))	-	37,628	-	-	-	-	-	37,628	-
Share issue expenses	-	-	(1,339)	-	-	-	-	(1,339)	-
Shares option issued on account of business	-	(753)	-	753	-	-	-	-	-

combination (refer Note 45)									
Issue of equity shares	-	-	1,781	(1,781)	-	-	-	-	-
Issue of preferred stock	122	(6,029)	2,55,784	-	-	-	-	2,49,877	-
Issue of preferred stock in subsidiary	247	-	20,309	-	-	-	-	20,556	-
Share of non controlling interest	-	(8,428)	-	-	-	-	-	(8,428)	8,428
Total contributions by and distributions to owners	369	22,083	2,76,535	1,904	-	-	-	3,00,891	8,428
Balance as at 31 March 2020	6,68,567	1,05,912	11,85,683	19,691	(16,43,800)	(527)	35,596	3,71,122	8,717

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>31/03/2018</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	-2,21,395	-2,61,022	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	11,831	12,306	
Adjustments for decrease (increase) in inventories	-489	-180	
Adjustments for decrease (increase) in trade receivables, current	-1,936	-13,912	
Adjustments for other financial assets, current	(A) 2,254	(B) -13,029	
Adjustments for other bank balances	(C) 723	(D) -679	
Adjustments for increase (decrease) in trade payables, current	5,995	-2,177	
Adjustments for depreciation and amortisation expense	(E) 73,323	(F) 71,694	
Adjustments for other financial liabilities, current	(G) 4,854	(H) 14,735	
Adjustments for interest income	12,224	11,018	
Adjustments for share-based payments	3,135	5,380	
Adjustments for fair value losses (gains)	(I) 37,497	(J) -2,128	
Other adjustments for which cash effects are investing or financing cash flow	(K) -2,829	(L) -5,700	
Other adjustments to reconcile profit (loss)	(M) 3,933	(N) 6,368	
Other adjustments for non-cash items	(O) -359	(P) -504	
Total adjustments for reconcile profit (loss)	1,25,708	61,156	
Net cash flows from (used in) operations	-95,687	-1,99,866	
Income taxes paid (refund)	1,745	3,600	
Net cash flows from (used in) operating activities	-97,432	-2,03,466	
Cash flows from used in investing activities [Abstract]			
Other cash receipts from sales of equity or debt instruments of other entities	(Q) 6,04,667	(R) 6,66,285	
Other cash payments to acquire equity or debt instruments of other entities	(S) 7,30,571	(T) 5,04,037	
Proceeds from sales of property, plant and equipment	599	927	
Purchase of property, plant and equipment	13,926	64,766	
Interest received	7,926	10,530	
Other inflows (outflows) of cash	0	(U) 18	
Net cash flows from (used in) investing activities	-1,31,305	1,08,957	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	62	6	
Proceeds from issuing other equity instruments	(V) 2,70,094	(W) 1,15,424	
Proceeds from borrowings	6,772	48,388	
Repayments of borrowings	38,102	31,480	
Interest paid	(X) 12,729	(Y) 12,824	
Other inflows (outflows) of cash	(Z) -6,187	0	
Net cash flows from (used in) financing activities	2,19,910	1,19,514	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-8,827	25,005	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	213	(AA) 72	
Net increase (decrease) in cash and cash equivalents	-8,614	25,077	
Cash and cash equivalents cash flow statement at end of period	32,298	40,912	15,835

## Footnotes

- (A) Financial assets and other assets
- (B) Financial assets and other assets
- (C) Restricted bank balances and deposits
- (D) Restricted bank balances and deposits
- (E) Depreciation and amortisation expense
- (F) Depreciation and amortisation expense
- (G) Financial liabilities, other liabilities and provisions
- (H) Financial liabilities, other liabilities and provisions
- (I) Changes in fair value of derivative liability - INR. (131) & Fair value of shareholders call options rights - INR. 37,628
- (J) Changes in fair value of derivative liability - INR. (4,337) & Fair value of shareholders call options rights - 2,209
- (K) Loss/(Gain) on assets discarded (net) - INR 404, Sales for consideration other than cash - INR (596); Reversal on GST cess - INR (407); Share of loss of equity accounting investees - INR Nil; & Profit on sale/ change in fair value of mutual fund units - (2,230)
- (L) Loss on assets discarded (net) - INR. (2,115); Profit on sale/ change in fair value of mutual fund units - INR. (4,387); & Share of loss of equity accounting investees - INR. 802.
- (M) Allowance for expected credit losses on financial assets
- (N) Allowance for expected credit losses on financial assets
- (O) Bad debts written off - INR. 49 & Liabilities no longer required, written back - INR. (408)
- (P) Bad debts written off - INR. 124 & Liabilities no longer required, written back - INR. (628)
- (Q) Proceeds from sale of current investments - INR. 3,23,470; & Proceeds from interest bearing deposits - INR. 2,81,197
- (R) Proceeds from sale of current investments - INR. 4,05,804; & Investment in interest bearing deposits - INR. 2,60,481
- (S) Investment in other companies - INR. (2,150); Purchase of current investments - INR. (3,15,139); & Investment in interest bearing deposits - INR. (4,13,282)
- (T) Investment in Associate - INR. (999); Purchase of current investments - INR. (2,72,550); & Proceeds from interest bearing deposits - INR. (2,30,488)
- (U) Interest received from finance lease
- (V) Proceeds from issue of compulsorily convertible preference shares & Proceeds from issue of compulsorily convertible preference shares by subsidiary
- (W) Proceeds from issue of compulsory convertible preference shares
- (X) Interest paid on leases and other borrowing costs & Interest paid on borrowings
- (Y) Interest paid on borrowings
- (Z) Repayment of lease liabilities
- (AA) Cash and cash equivalents acquired on business combination

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of significant accounting policies [TextBlock]	Significant accounting policies -	
Description of accounting policy for borrowing costs [TextBlock]	Textual information (3) [See below]	
Description of accounting policy for business combinations [TextBlock]	Textual information (4) [See below]	
Description of accounting policy for cash flows [TextBlock]	Textual information (5) [See below]	
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]	Textual information (6) [See below]	
Description of accounting policy for earnings per share [TextBlock]	Textual information (7) [See below]	
Description of accounting policy for employee benefits [TextBlock]	Textual information (8) [See below]	
Description of accounting policy for financial instruments [TextBlock]	Textual information (9) [See below]	
Description of accounting policy for foreign currency translation [TextBlock]	Textual information (10) [See below]	
Description of accounting policy for government grants [TextBlock]	Textual information (11) [See below]	-
Description of accounting policy for impairment of assets [TextBlock]	Textual information (12) [See below]	
Description of accounting policy for income tax [TextBlock]	Textual information (13) [See below]	
Description of accounting policy for intangible assets and goodwill [TextBlock]	Textual information (14) [See below]	
Description of accounting policy for leases [TextBlock]	Textual information (15) [See below]	
Description of accounting policy for property, plant and equipment [TextBlock]	Textual information (16) [See below]	
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (17) [See below]	
Description of accounting policy for exemption availed on first time adoption	Textual information (18) [See below]	
Description of other accounting policies relevant to understanding of financial statements [TextBlock]	Textual information (19) [See below]	

**Textual information (3)****Description of accounting policy for borrowing costs [Text Block]****Borrowings and borrowing costs**

Borrowings are initially recognised at fair value, net of transaction costs incurred. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the effective interest rate amortisation process.

Borrowing costs are interest and other 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.



## Textual information (4)

### Description of accounting policy for business combinations [Text Block]

#### Business Combination

Business combinations (other than common control business combinations) on or after 1 April 2015

As part of transition to Ind AS, the Group had elected to apply the relevant Ind AS, viz. Ind AS 103, Business Combinations, to only those business combinations that occurred on or after 1 April 2015. In accordance with Ind AS 103, the Group accounts for these business combinations using the acquisition method when control is transferred to the Group (see Note 3.1 (i)). The consideration transferred for the business combination is generally measured at fair value as at the date the control is acquired (acquisition date), as are the net identifiable assets acquired. Any goodwill that arises is tested annually for impairment. Any gain on bargain purchase is recognised in Other Comprehensive Income ("OCI") and accumulated in equity as capital reserve if there exist clear evidence of the underlying reason for classifying the business combination as resulting in bargain purchase; otherwise the gain is recognised directly in equity as capital reserve. Transaction cost are expensed as incurred, except to the extent related to debt or equity securities.

The consideration transferred does not include amounts related to the settlement of pre-existing relationships with the acquiree. Such amounts are generally recognised in profit and loss.

Any contingent consideration is measured at fair value at the date of acquisition. If an obligation to pay contingent consideration that meets the definition of a financial instrument is classified as equity, then it is not remeasured subsequently and settlement is accounted for within equity. Other contingent consideration is remeasured at fair value at each reporting date and changes in the fair value of the contingent consideration are recognised in profit and loss.

If business combination is achieved in stages, any previous held equity interest in the acquiree is re-measured to its acquisition date fair value and any resulting gain or loss is recognised in statement of profit or loss or OCI, as appropriate.

Business combinations (common control business combinations) on or after 1 April 2015

Business combinations arising from transfer of interests in entities that are under the control of the shareholder that controls the Group are accounted for as if the acquisition had occurred at the beginning of the earliest comparative presented period or, if later, at the date that the common control was established; for this purpose comparatives are revised.

The assets and liabilities acquired are recognised at their carrying amounts. The identity of the reserves is preserved and they appear in the consolidated financial statements of the Group in the same form in which they appeared in the financial statements of the acquired entity. The difference, if any, between the consideration and the amount of share capital of the acquired entity is transferred to capital reserve.

Business combination prior to 1 April 2015

In respect of such business combinations, goodwill represents the amount recognised under the Group's previous accounting framework under Indian GAAP.

#### Basis of consolidation

##### i. Subsidiaries:

Subsidiaries are entities controlled by the Group. The Group controls an entity when it is exposed to, or has right 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 financial statements of the Group companies are consolidated on a line by line basis. Intra-group balances and transactions, and any unrealised income and expenses arising from intra group transactions, are eliminated. Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent that there is no evidence of impairment.

##### ii. Non-controlling interest ("NCI"):

NCI are measured at their proportionate share of the acquiree's net identifiable assets at the date of acquisition. Changes in the Group's interest in the subsidiary that do not result in a loss of control are accounted for as equity transactions.

##### iii. Goodwill:

Goodwill represents the cost of business acquisition in excess of the Group's interest in the net fair value of identifiable assets, liabilities and contingent liabilities of the acquiree. When the net fair value of the identifiable assets, liabilities and contingent liabilities acquired ("net assets") exceeds the cost of business acquisition, the excess of net assets over cost of business acquisition is recognised immediately in capital reserve. Goodwill is measured at cost less accumulated impairment losses.

##### iv. Loss of control

When the Group loses control over a subsidiary, it derecognizes the assets and liabilities of the subsidiary, and any related NCI and other components of equity. Any interest retained in the former subsidiary is measured at fair value at the date the control is lost. Any resulting gain or

loss is recognised in profit and loss.

v. Equity accounted investee

The Group's interest in equity accounted investees comprise interests in associates and joint ventures.

An associate is an entity in which Group has significant influence, but no control or joint control over the financial and operating policies. A joint venture is an arrangement in which the Group has joint control and has rights to the net assets of the arrangement, rather than rights to its assets and obligations for its liabilities.

Interest in associates and joint ventures are accounted for using the equity method. They are initially recognised at cost which includes transaction costs. Subsequent to initial recognition, the consolidated financial statements include the Group's share of profit or loss and OCI of equity-accounted investees until the date on which significant influence or joint control ceases.

vi. Transactions eliminated on consolidation

Intra-group balances and transactions, and any unrealized income and expense arising from intra-group transactions, are eliminated. Unrealized gains arising from transactions with equity accounted investees are eliminated against the investment to the extent of the Group's interest in the investee. Unrealized losses are eliminated in the same way as realized gains, but only to the extent that there is no evidence of impairment.

## Textual information (5)

### Description of accounting policy for cash flows [Text Block]

#### Cash flow statement

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

## Textual information (6)

### Description of accounting policy for contingent liabilities and contingent assets [Text Block]

#### Provision and contingent liabilities

A provision is recognized if, as a result of a past event, the Group has a present legal constructive obligation that can be reasonably estimated, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

## Textual information (7)

### Description of accounting policy for earnings per share [Text Block]

#### Earnings/ (loss) per share

The basic earnings / (loss) per share ('EPS') is computed by dividing the net profit / (loss) after tax for the year attributable to equity shareholders by the weighted average number of equity shares and mandatorily convertible preference shares outstanding during the year.

The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period unless issued at a later date. In computing dilutive earning per share, only potential equity shares that are dilutive i.e. which reduces earnings per share or increases loss per share are included.

## Textual information (8)

### Description of accounting policy for employee benefits [Text Block]

#### Employee benefits

##### Short-term employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus, compensated absences and ex-gratia. Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid e.g., under short-term cash bonus, if the Group has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the amount of obligation can be estimated reliably.

##### Post employment benefits

##### Defined contribution plans

A defined contribution plan is a post-employment benefit under which an entity pays a specific contribution to a separate entity and has no obligation to pay any further amounts. The Group's contribution to provident fund and employee state insurance schemes is charged to the Statement of profit and loss during the period in which the employee renders the related service. The Group's contributions towards Provident Fund are deposited with the Regional Provident Fund Commissioner under a defined contribution plan. The Group has no obligation, other than the contribution payable to these funds.

##### Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Group provides for gratuity, a defined benefit retirement plan covering eligible employees. The Gratuity Plan provides a lump-sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment with the Group. The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method. Accrued liability towards gratuity is provided on the basis of actuarial valuation under the Projected Unit Credit (PUC) method and debited to the statement of profit and loss statement and Actuarial gains or losses net of deferred taxes are accounted for in Other Comprehensive Income (OCI).

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

The interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation. This cost is included in finance cost in the statement of profit and loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet. Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

##### Share- based payment transactions

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model. That cost is recognised in employee benefits expense, together with a corresponding increase in share options outstanding account in equity, over the period in which the performance and/or service conditions are fulfilled. The amount recognised as expense is based on the estimate of the number of awards for which the related service are expected to be met, such that the amount ultimately recognised as an expense is based on the number of awards that do meet the related service conditions at the vesting date.

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

## Textual information (9)

### Description of accounting policy for financial instruments [Text Block]

#### Financial instruments

##### i. Recognition and initial measurement

Trade receivables and debt securities issued are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Group becomes a party to the contractual provisions of the instrument.

A financial asset or financial liability is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue.

##### ii. Classification and subsequent measurement

#### Financial assets

On initial recognition, a financial asset is classified as measured at either at amortised cost, FVTPL or fair value in other comprehensive income (FVOCI). Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Group changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

- the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the Group may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Group may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

#### Financial assets: Business model assessment

The Group makes an assessment of the objective of the business model in which a financial asset is held at investment level because this best reflects the way the business is managed and information is provided to management. The information considered includes:

- the stated policies and objectives for each of such investments and the operation of those policies in practice;
- the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed;
- the frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity.

Transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Group's continuing recognition of the assets.

Financial assets that are held for trading or are managed and whose performance is evaluated on a fair value basis are measured at FVTPL.

#### Financial assets: Assessment whether contractual cash flows are solely payments of principal and interest

For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risk and administrative costs), as well as a profit margin.

In assessing whether the contractual cash flows are solely payments of principal and interest, the Group considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition. In making this assessment, the Group considers:

- contingent events that would change the amount or timing of cash flows;
- terms that may adjust the contractual coupon rate, including variable interest rate features;
- prepayment and extension features; and
- terms that limit the Group's claim to cash flows from specified assets (e.g. non-recourse features).

#### Financial assets: Subsequent measurement and gains and losses

##### Financial assets at FVTPL

These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in statement of profit and loss.

Financial assets at amortised cost	These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in statement of profit and loss. Any gain or loss on derecognition is recognised in statement of profit and loss.
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Equity investments at FVOCI	These assets are subsequently measured at fair value. Dividends are recognised as income in statement of profit and loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to statement of profit and loss.
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#### Financial liabilities: Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. 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 and loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in statement of profit and loss. Any gain or loss on derecognition is also recognised in statement of profit and loss.

#### iii. Derecognition

##### Financial assets

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.

If the Group enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

##### Financial liabilities

The Group derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

The Group also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in statement of profit and loss.

#### iv. Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Group 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.

#### v. Compound financial instruments

Compound financial instruments issued by the Group comprise compulsorily convertible cumulative preference shares denominated in INR that can be converted to equity shares at the option of the holder, when the number of shares to be issued is fixed and does not vary with changes in fair value.

The liability component of a compound financial instrument is initially recognised at the fair value of a similar liability that does not have an equity conversion option. The equity component is initially recognised at the difference between the fair value of the compound financial instruments as a whole and the fair value of the liability component.

Subsequent to initial recognition, the liability component of a compound financial instrument is measured at fair value through the statement of profit and loss.

## Textual information (10)

### Description of accounting policy for foreign currency translation [Text Block]

#### Foreign currency transactions and balances

Foreign currencies are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign currency denominated monetary assets and liabilities are translated into relevant functional currency at exchange rates in effect at the balance sheet date.

Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognized in the statement of profit and loss.

Non-monetary assets and non-monetary liabilities denominated in foreign currency and measured at fair value are translated at the exchange rate prevalent at the date when the fair value was determined. Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of transaction. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss and are generally recognized in the statement of profit and loss, except exchange differences arising from the translation of the following items which are recognized in OCI:

- equity investments at fair value through OCI (FVOCI)
- a financial liability designated as a hedge of the net investment in a foreign operation to the extent that the hedge is effective; and
- qualifying cash flow hedges to the extent that the hedges are effective.

The assets and liabilities of foreign subsidiaries including goodwill are translated into INR, the functional currency of the Group, at the exchange rates at the reporting date. The income and expenses of foreign operations are translated into INR at the exchange rates at the dates of the transactions or an average rate if the average rate approximates the actual rate at the date of the transaction. The gains or losses resulting from such translation are included in currency translation reserves under items of other comprehensive income. When a subsidiary is disposed off, in full, the relevant amount is transferred to net profit in the statement of profit and loss. However, when a change in the parent's ownership does not result in loss of control of a subsidiary, such changes are recorded through equity.

## Textual information (11)

### Description of accounting policy for government grants [Text Block]

#### Government grants

Government grants are recognised initially at fair values when there is reasonable assurance that they will be received and the entity will comply with the conditions associated with the grant. Government grants related to assets are presented in the balance sheet by setting up the grant as deferred income. The grant set up as deferred income is recognised in statement of profit and loss on a systematic basis over the useful life of the asset.

## Textual information (12)

### Description of accounting policy for impairment of assets [Text Block]

#### Impairment

##### i. Impairment of financial assets

The Group recognises loss allowances for expected credit losses on financial assets measured at amortised cost.

At each reporting date, the Group assesses whether financial assets carried at amortised cost are 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.

Loss allowances for trade receivables are always measured at an amount equal to lifetime expected credit losses. Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of a financial instrument.

In all cases, the maximum period considered when estimating expected credit losses is the maximum contractual period over which the Group is exposed to credit risk.

##### Measurement of expected credit losses

Expected credit losses are a probability weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the Group in accordance with the contract and the cash flows that the Group expects to receive).

##### Presentation of allowance for expected credit losses in the balance sheet

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

##### Write-off

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Group determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write off.

##### ii. Impairment of non- financial assets

The Group's non-financial assets, other than inventories and deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the CGU (or the asset).

An impairment loss is recognised if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognised in statement of profit and loss.

In respect of assets for which impairment loss has been recognised in prior periods, the Group reviews at each reporting date whether there is any indication that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. Such a reversal is made only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

## Textual information (13)

### Description of accounting policy for income tax [Text Block]

#### Income taxes

Income tax comprises current and deferred tax. It is recognised in statement of profit and loss except to the extent that it relates to a business combination or to an item recognised directly in equity or in other comprehensive income.

#### i. Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. Minimum Alternative Tax ('MAT') under the provisions of the Income-tax Act, 1961 is recognised as current tax in the statement of profit and loss. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

#### ii. Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognised in respect of carried forward tax losses and tax credits.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which they can be used. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the Group recognises a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realised. Deferred tax assets unrecognised or recognised, are reviewed at each reporting date and are recognised/ reduced to the extent that it is probable/ no longer probable respectively that the related tax benefit will be realised.

Deferred tax is measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on the laws that have been enacted or substantively enacted by the reporting date.

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

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.



## Textual information (14)

### Description of accounting policy for intangible assets and goodwill [Text Block]

Goodwill and other Intangible assets

#### Recognition and measurement

Goodwill represents the cost of business acquisition in excess of the Group's interest in the net fair value of identifiable assets, liabilities and contingent liabilities of the acquiree. When the net fair value of the identifiable assets, liabilities and contingent liabilities acquired exceeds the cost of business acquisition, a gain is recognized in other comprehensive income and accumulated in capital reserve. Goodwill is measured at cost less accumulated impairment losses. Goodwill is tested for impairment annually at the end of each financial year.

Intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, commencing from the date the asset is available to the Group for its use and is included in depreciation and amortisation expense in statement of profit and loss. Amortisation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

#### Internally generated: Research and Development

Expenditure on research activities is recognised in profit or loss as incurred.

Development expenditure is capitalised as part of the cost of resulting intangible asset only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable, and the Group intends to and has sufficient resources to complete development and to use or sell the asset. Otherwise, it is recognised in profit or loss as incurred. Subsequent to initial recognition, the asset is measured at cost less accumulated amortisation and any accumulated impairment losses.

Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

#### Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure, including expenditure on internally generated goodwill and brands, is recognised in profit or loss as incurred.

#### Amortisation

Other intangible assets are amortised over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry, and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset. The management estimates the useful lives for its assets as follows:

Asset description	Useful life estimated (years)
Goodwill on TFS acquisition*	5
Computer software	3 – 10
Domain name	10
Trade name	5
Brand name	4
Intellectual property	4 to 6
Non-compete fees	3

Internally generate software	5
Customer related intangibles	4
Vendor related intangibles	3
License	Indefinite

\* As per the Scheme of amalgamation approved by the Honorable Regional Director, Hyderabad, Goodwill arising from the amalgamation of a subsidiary, Serendipity Infolabs Private Limited is amortised over a period of 5 years starting from the financial year in which the Appointed Date of amalgamation i.e. 31 March 2015 falls (refer note 44).

## Textual information (15)

### Description of accounting policy for leases [Text Block]

#### Leases

Effective from 1 April 2019, the Group has applied Ind AS 116 'Leases', which replaces the existing lease standard, Ind AS 17 'Leases' and other interpretations. The Group has applied Ind AS 116 using the modified retrospective approach and has accordingly not restated the comparative information. The Group at the inception of a contract, assesses whether a contract, is or contains a lease. 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. Ind AS 116 introduces a single balance sheet lease accounting model for lessees. A lessee recognises a right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. The Group has elected not to recognise right-of-use of assets and lease liabilities for short term leases that have a lease term of 12 months or less and leases of low value assets. The Group recognises the lease payments associated with these leases as an expense on a straight line basis over the lease term. Lessor accounting remains similar to the accounting under the previous standard i.e. lessor continues to classify leases as finance or operating lease. This policy is applied to contracts entered into, or changed, on or after 1 April 2019. For contracts entered into before 1 April 2019, the determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

#### As a lessee:

The Group recognises a right-of-use asset and a lease liability at the lease commencement date. The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct cost incurred and an estimate of cost to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight line method from the commencement date to the earlier of the end of the useful life or the end of the lease term. The estimated useful life of the right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

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

The lease payments include fixed payments, variable lease payments, residual value guarantees, exercise price of a purchase option where the Group is reasonably certain to exercise that option and payment of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease. Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

In the comparative period, leases of property, plant and equipment where the Group, as lessee, had substantially all the risks and rewards of ownership was classified as finance leases. Finance leases are capitalised at the lease's inception at the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges, are included in borrowings or other financial liabilities as appropriate. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Leases in which a significant portion of the risks and rewards of ownership was not transferred to the Group as lessee was classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) was charged to profit or loss on a straight-line basis over the period of the lease unless the payments was structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

#### As a lessor:

Lease income from operating leases, where the Group is a lessor, is recognised in income on a straight-line basis over the lease term unless the receipts are structured to increase in line with expected general inflation to compensate for the expected inflation.

## Textual information (16)

### Description of accounting policy for property, plant and equipment [Text Block]

#### Property, plant and equipment

##### Recognition and measurement

Items of property, plant and equipment are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation and accumulated impairment losses, if any.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit and loss.

Advances paid towards the acquisition of property, plant and equipment, outstanding at each balance sheet date are shown under other non-current assets. The cost of property, plant and equipment not ready for its intended use at each balance sheet date are disclosed as capital work-in-progress.

##### Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Group.

##### Depreciation

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the straight-line method, and is generally recognised in the statement of profit and loss. Leasehold improvements are amortized over the lock-in term or useful lives of assets, whichever is lower.

The estimated useful lives of items of property, plant and equipment for the current and comparative periods are as follows:

Class of assets	Management estimate of useful life in years	Useful life as per Schedule II
Computer equipment	2 to 6	3 to 6
Office equipment	1 to 5	5
Furniture and fixtures	3 to 10	10
Electronic equipment	3 to 10	10
Motor Vehicles	4 to 8	6 to 8
Bicycles	2	NA

Based on technical evaluation and consequent advice, the management believes that its estimates of useful lives as given above best represent the period over which management expects to use these assets, which is different, in certain cases, from the useful lives as prescribed under Part C of

Schedule II of the Companies Act, 2013.

Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

## Textual information (17)

### Description of accounting policy for recognition of revenue [Text Block]

#### Revenue recognition

#### Accounting policy on Ind AS 115

The Group recognises revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. A 5-step approach is used to recognise revenue as below:

Step 1: Identify the contract(s) with a customer

Step 2: Identify the performance obligation in contract

Step 3: Determine the transaction price

Step 4: Allocate the transaction price to the performance obligations in the contract

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

Contract assets are recognised when there is excess of revenue earned over billings on contracts. Contract assets are classified as unbilled revenue (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms. Unearned and deferred revenue ("contract liability") is recognised when there is billings in excess of revenues.

#### i. Commission income and convenience fee

Revenue is primarily derived from commission and convenience fees, where the Group facilitates access to its technology platforms to its customers. Revenue is recognised net of discounts given to its customers. Revenue is recognized to the extent that it is probable that the economic benefits associated with the transaction will flow to the entity and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

#### ii. Lease rentals

##### a) Operating leases

Leases in which the Group as a lessor does not transfer substantially all the risks and rewards of ownership of the asset are classified as operating leases. Lease income from operating leases is recognised in the statement of profit and loss on a straight-line basis over the lease term, unless another systematic basis is more representative of the time pattern in which use benefit derived from the leased asset is diminished. Non cash consideration received for services has been recognised over the lease period.

##### b) Finance leases

Assets given under finance lease are recognized as a receivable at an amount equal to the net investment in the lease. After initial recognition, the Group apportions lease rentals between the principal repayment and interest income so as to achieve a constant periodic rate of return on the net investment outstanding in respect of the finance lease. The interest income is recognized in the statement of profit and loss under other income.

#### iii. Royalty income

Income from royalties are recognised based on contractual agreements. These are royalty received for using of Trade-mark and Technology know-how.

#### iv. Revenue from sale of food

Revenue from the sale of food is the amount received from food aggregator platforms. The receipts from the food aggregators is net of commission and discount. The gross amount is recorded as revenue and the expenses are recorded in operational expenses. The revenue is recognised when the order has been dispatched from the kitchen i.e. on accrual basis.

#### v. Other operating income

##### a. Income from data charges

The Group accounts for income from data charges from operators and drivers and such fee is recognized as and when the right to receive is established. Further the Group accounts for other operating income as and when the right to receive the income is established.

##### b. Subscription income

The Group accounts for subscription income from Ola Select and share pass from customers in which Ola Select fee is recognized on a straight line basis over the term of the subscription and share pass fees is recognised based on the rides taken or subscription period whichever is earlier.

##### c. Marketing fees

Marketing fees is charged to vendors for use of the Ola money platform for advertisement of their insurance products & services. Such fees is

recognized as revenue on completion of the performance obligation and when the right to receive the income is established.

d. Others

Commission income charged to merchants on utilisation of wallet money by their customers against purchase of goods and services and commission charged to customers on transfer of wallet money to their bank accounts is recognised as revenue at the time of utilisation and withdrawal of wallet money respectively.

## Textual information (18)

### Description of accounting policy for exemption availed on first time adoption

Recent accounting pronouncements Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards. There is no such notification which would have been applicable from 1 April, 2020.

## Textual information (19)

### Description of other accounting policies relevant to understanding of financial statements [Text Block]

Recognition of dividend income, interest income or interest expense

Dividend income is recognised in statement of profit and loss on the date on which the right to receive payment is established.

Interest income or expense is recognised using the effective interest method.

The 'effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to the gross carrying amount of the financial asset or the amortised cost of the financial liability.

In calculating interest income and expense, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortised cost of the liability.

Advertising, marketing and sales promotion

Advertising and marketing costs comprise of internet, television, radio and print media advertisement costs and promotion discount given to customers as well as event driven promotion cost for the services. These expenses are primarily incurred towards brand building and customer acquisitions that builds and enhances the market share of the Group. In addition, when the discount and other incentives offered to the customer are higher than the income earned from the customers, the excess (i.e., the discount/incentive given to a customer less income earned from the customers) on an individual transaction basis is classified under marketing and sales promotion expenses.

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (20) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (21) [See below]	-
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Significant accounting policies -	
Description of other accounting policies relevant to understanding of financial statements [TextBlock]	Textual information (22) [See below]	

## Textual information (20)

### Disclosure of corporate information notes and other explanatory information [Text Block]

#### Reporting entity

ANI Technologies Private Limited (referred to as "the Company" or "OLA" or "ANI") together with its subsidiaries (collectively referred to as the 'Group') is a leading technology service provider in the emerging cab-hailing market in India, established with the mission of providing mobility to a billion Indians. It is one of the fastest growing start-up in the Indian e-commerce sector which provides internet and mobile technology platform for cab-hailing by the commuters. The Group is also engaged in the business of providing cars primarily on operating leases (through its subsidiary OLA Fleet Technologies Private Limited), operating a technology platform which ensures cashless, hassle-free, safe and secure payments (through its subsidiary OLA Financial Services Private Limited), and also operating cloud kitchens with outlets all over India (through its subsidiary Pisces eServices Private Limited) and cab-hailing in International markets through its foreign subsidiaries.

The Company is a private limited company incorporated and domiciled in India and has its registered office at Bengaluru, Karnataka, India.

The Group comprises the following consolidated entities:

Name	Relationship	% Shareholding as on 31 March 2020	% Shareholding as on 31 March 2019
OLA Fleet Technologies Private Limited, India ("OLA Fleet")	Subsidiary	100%	100%
OLA Financial Services Private Limited, India ("OFS")	Subsidiary	55%	63%
OLA Skilling Private Limited, India ("OLA Skilling")	Subsidiary	100%	100%
Pisces eServices Private Limited, India ("Food Panda")^	Subsidiary	96%	96%
OLA Singapore Pte. Ltd., Singapore	Subsidiary	100%	100%
ANI Technologies Bangladesh Limited, Bangladesh	Subsidiary	100%	100%
ANI Technologies (Lanka) Private Limited, Sri Lanka*	Subsidiary	100%	100%
OLA Australia Pty. Ltd., Australia*	Subsidiary	100%	100%
OLA USA Inc., USA*	Subsidiary	100%	100%
OLA New Zealand Global Limited, New Zealand*	Subsidiary	100%	100%
OLA Netherlands B.V., Netherlands*	Subsidiary	100%	100%
OLA UK Private Limited, UK#	Subsidiary	100%	100%
OLA Scotland Private Limited, Scotland#	Subsidiary	100%	100%
OLA Finland Oy, Finland#	Subsidiary	100%	100%



OLA Capital Services Private Limited @	Subsidiary	100%	NA
OLA Foundation, India	Controlled Trust	NA	NA

\* Wholly owned subsidiary of OLA Singapore Pte. Ltd., Singapore

# Wholly owned subsidiary of OLA Netherlands B.V., Netherlands

^ Non-controlling interest is not recognised as the Company has 100% voting rights of Food Panda.

@ Wholly owned subsidiary of OLA Financial Services Private Limited, India

ANI had a 20.4% voting interest in Vogo Automotive Pvt Ltd as at 31 March 2019. During the current year, voting interest of the group has reduced to 17.7% and hence they no longer have a significant influence on the investee.

## Textual information (21)

### Statement of Ind AS compliance [Text Block]

#### Basis of preparation

##### A. Statement of compliance

These consolidated financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, (the 'Act') and other relevant provisions of the Act.

The consolidated financial statements were authorised for issue by the Company's Board of Directors on 23 October 2020.

Details of the Group's accounting policies are included in Note 3.

##### B. Functional and presentation currency

The functional currency of ANI, OLA Fleet, OFS, OLA Skilling, Food Panda and OLA Foundation is Indian Rupees ("INR" or "₹"), for OLA Singapore Pte. Ltd. is United States Dollar (\$) or "USD", and for ANI Technologies Bangladesh Limited, ANI Technologies (Lanka) Private Limited, OLA Australia Pty. Ltd., Ola USA Inc., OLA UK Private Limited and OLA New Zealand Global Limited, OLA Netherlands B.V, OLA Scotland Private Limited, OLA Finland Oy, are the respective local currencies. These consolidated financial statements are presented in INR in lakhs, unless otherwise indicated.

##### C. Basis of measurement

The consolidated financial statements have been prepared on the historical cost convention and on an accrual basis except for the following items:

Items	Measurement basis
Certain financial assets and liabilities (including derivatives instruments)	Fair value
Liabilities for equity-settled share-based payment arrangements	Fair value
Net defined benefit liability	Present value of defined benefit obligations

##### D Use of estimates and judgements

In preparing these consolidated financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

##### Judgements

Information about judgements made in applying accounting policies that have the most significant effects on the amounts recognised in the financial statements is included in the notes:

Note 3.5 - Commission revenue: whether the Group acts as an agent rather than as a principal in a transaction.

Note 3.3 - Capitalisation of Internally generated software: identification of costs to be capitalised and identification of research and development phase.

Note 3.10 - Leases: whether an arrangement contains a lease and lease classification.

Note 40 - Business combination: whether the Group has de facto control over an investee.

##### Assumptions and estimation uncertainties

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment are included in the following notes:

- Note 3.2 and Note 3.3 - useful life of property, plant and equipment and intangibles;
- Note 3.4 - impairment of financial assets: key assumptions over expected credit losses associated with its assets carried at amortised cost;
- Note 3.4 - impairment of non-financial assets: key assumptions;
- Note 3.9 - measurement of defined benefit obligations: key actuarial assumptions;
- Note 3.12 - recognition of deferred tax assets: availability of future taxable profit against which tax losses carried forward can be used;
- Note 3.14 - recognition and measurement of provisions and contingencies: key assumptions about the likelihood and magnitude of an outflow of resources;
- Note 3.17(v) - fair value of derivatives;
- Note 3.1 - acquisition of subsidiary: fair value of consideration transferred (including contingent consideration).

All assets and liabilities are classified into current and non-current.

All assets and liabilities are classified into current and non-current.

#### Assets

An asset is classified as current when it satisfies any of the following criteria:

- a) it is expected to be realised in, or is intended for sale or consumption in, the Group's normal operating cycle;
- b) it is held primarily for the purpose of being traded;
- c) it is expected to be realised within 12 months after the reporting date;
- d) or it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets.

All other assets are classified as non-current.

#### Liabilities

A liability is classified as current when it satisfies any of the following criteria:

- a) it is expected to be settled in the Group's normal operating cycle;
- b) it is held primarily for the purpose of being traded;
- c) it is due to be settled within 12 months after the reporting date; or
- d) the Group does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include current portion of non-current financial liabilities.

All other liabilities are classified as non-current.

#### Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents within a period of 12 months.

#### E Measurement of fair values

A number of the Group's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities. The Group has an established control framework with respect to the measurement of fair values. Significant valuation issues, if any, are reported to the Group's Management.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices);
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

When measuring the fair value of an asset or a liability, the Group uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Group recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Further information about the assumptions made in measuring fair values is included in the following notes:

- Note 3.9 - share-based payment arrangements
- Note 3.17 - financial instruments
- Note 3.9 - defined benefit obligations
- Note 40 - business combinations

#### F COVID - 19

On account of the Covid 19 pandemic, the Indian Central Government had imposed a nationwide stringent lockdown on 23 March 2020. The lockdown was in force till 31 May 2020. State-wise relaxations were introduced on a gradual basis from 1 June 2020. Due to this, the Group has had negligible business during the lockdown period. However, the Group's businesses are restoring since the restrictions are lifted and normalcy is being restored on a gradual basis. The Group has considered the possible effects that may result from COVID-19 on the carrying amounts of

financial assets, receivables, loans and advances, property plant and equipment, intangibles as well as on liabilities accrued and the going concern assumption. In developing the assumptions considering the possible future uncertainties in the economic conditions because of this pandemic, the Group has used internal and external information. Having reviewed the underlying data and based on current estimates, the Group does not expect any material impact on the carrying amount of these assets and liabilities. The Group also does not expect any impact on the classification of its assets and liabilities. The impact of COVID-19 on the Group's financial statements may differ from that estimated as at the date of approval of these financial statements and the Group will continue to closely monitor any material changes to future economic conditions. The Group has also evaluated the impact of the same on the credit risk, liquidity risk, market risk, currency risk and interest risk and does not foresee any material impact.

#### G Going Concern

Though the Group has been incurring losses and has accumulated losses of Rs. 1,643,800 lakhs as at 31 March 2020, the Group has cash and cash equivalents of Rs 32,298 lakhs and other bank balance of Rs 255,055 lakhs as at 31 March 2020 and the Group's current assets exceed the current liabilities by Rs 231,209 lakhs as at 31 March 2020 which can sustain the future foreseeable losses and ensure continued business operations in the foreseeable future. Hence, these financial statements have been prepared on a going concern basis.

## Textual information (22)

### Description of other accounting policies relevant to understanding of financial statements [Text Block]

Recognition of dividend income, interest income or interest expense

Dividend income is recognised in statement of profit and loss on the date on which the right to receive payment is established.  
Interest income or expense is recognised using the effective interest method.

The 'effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to the gross carrying amount of the financial asset or the amortised cost of the financial liability.  
In calculating interest income and expense, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortised cost of the liability.

Advertising, marketing and sales promotion

Advertising and marketing costs comprise of internet, television, radio and print media advertisement costs and promotion discount given to customers as well as event driven promotion cost for the services. These expenses are primarily incurred towards brand building and customer acquisitions that builds and enhances the market share of the Group. In addition, when the discount and other incentives offered to the customer are higher than the income earned from the customers, the excess (i.e., the discount/incentive given to a customer less income earned from the customers) on an individual transaction basis is classified under marketing and sales promotion expenses.

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

**[400600] Notes - Property, plant and equipment****Disclosure of additional information about property plant and equipment [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment			Management estimate of useful life in years : 3 to 10 years and Useful life as per Schedule II : 10 years	Management estimate of useful life in years : 3 to 10 years and Useful life as per Schedule II : 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 Lakhs 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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment			Management estimate of useful life in years : 4 to 8 years and Useful life as per Schedule II : 6 to 8 Years	Management estimate of useful life in years : 4 to 8 years and Useful life as per Schedule II : 6 to 8 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 Lakhs 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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	Management estimate of useful life in years : 1 to 5 years and Useful life as per Schedule II : 5 years	Management estimate of useful life in years : 1 to 5 years and Useful life as per Schedule II : 5 years	Management estimate of useful life in years : 2 to 6 years and Useful life as per Schedule II : 3 to 6 years	Management estimate of useful life in years : 2 to 6 years and Useful life as per Schedule II : 3 to 6 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]**

..(4)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method		
Useful lives or depreciation rates, property, plant and equipment	Leasehold improvements are amortized over the lock-in term or useful lives of assets, whichever is lower.	Leasehold improvements are amortized over the lock-in term or useful lives of assets, whichever is lower.		
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	Textual information (23) [See below]	Textual information (24) [See below]
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8,771	54,722		8,771
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	-36,322	-39,981		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-36,322	-39,981		
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	509		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	509		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	923	886		4,123
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	923	886		4,123

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	-28,474	14,364		4,648
Property, plant and equipment at end of period	95,235	1,23,709	1,09,345	2,07,279



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

..(2)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	54,722			
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			36,322	39,981
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			36,322	39,981
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	509			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	509		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,402		3,200	516
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	1,402		3,200	516

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	53,829		33,122	39,465
Property, plant and equipment at end of period	2,02,631	1,48,802	1,12,044	78,922

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

..(3)

Unless otherwise specified, all monetary values are in Lakhs 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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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		226	292	
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		-144	-117	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-144	-117	
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	37	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	37	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		7	0	

Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		7	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		75	212	
Property, plant and equipment at end of period	39,457	652	577	365

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

..(4)

Unless otherwise specified, all monetary values are in Lakhs 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	226	292		
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				144
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				144
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	37		
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	37		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	42	0		35
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	42	0		35

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	184	329		109
Property, plant and equipment at end of period	1,102	918	589	450

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

..(5)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			6,797	48,821
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	117		-31,332	-29,199
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	117		-31,332	-29,199
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	6
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	6
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		848	481
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		848	481

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	117		-25,383	19,147
Property, plant and equipment at end of period	341	224	90,183	1,15,566

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

..(6)

Unless otherwise specified, all monetary values are in Lakhs 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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		6,797	48,821	
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	6	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	6	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2,766	747	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		2,766	747	
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		4,031	48,080	
Property, plant and equipment at end of period	96,419	1,73,037	1,69,006	1,20,926



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

..(7)

Unless otherwise specified, all monetary values are in Lakhs 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				6,797
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	31,332	29,199		-31,332
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	31,332	29,199		-31,332
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	1,918	266		848
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	1,918	266		848

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	29,414	28,933		-25,383
Property, plant and equipment at end of period	82,854	53,440	24,507	90,183

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

..(8)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	48,821		6,797	48,821
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	-29,199			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-29,199			
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	6		0	6
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	6		0	6
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	481		2,766	747
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	481		2,766	747

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	19,147		4,031	48,080
Property, plant and equipment at end of period	1,15,566	96,419	1,73,037	1,69,006

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

..(9)

Unless otherwise specified, all monetary values are in Lakhs 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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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		31,332	29,199	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		31,332	29,199	
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		1,918	266	
Total disposals and retirements, property, plant and equipment		1,918	266	
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		29,414	28,933	
Property, plant and equipment at end of period	1,20,926	82,854	53,440	24,507

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

..(10)

Unless otherwise specified, all monetary values are in Lakhs 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	394	1,531		394
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	-693	-498		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-693	-498		
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	376		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	376		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5	2		11
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	5	2		11

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-304	1,407		383
Property, plant and equipment at end of period	1,778	2,082	675	3,777

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

..(11)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,531			
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			693	498
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			693	498
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	376			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	376		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2		6	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	2		6	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	1,905		687	498
Property, plant and equipment at end of period	3,394	1,489	1,999	1,312

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

..(12)

Unless otherwise specified, all monetary values are in Lakhs 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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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		534	3,359	
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		-3,711	-9,573	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-3,711	-9,573	
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	12	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	12	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		22	339	
Retirements, property, plant and equipment		0	0	

Total disposals and retirements, property, plant and equipment		22	339	
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		-3,199	-6,541	
Property, plant and equipment at end of period	814	1,533	4,732	11,273

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

..(13)

Unless otherwise specified, all monetary values are in Lakhs 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	534	3,359		
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				3,711
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				3,711
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	12		
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	12		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,254	529		1,232
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	1,254	529		1,232

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	-720	2,842		2,479
Property, plant and equipment at end of period	25,174	25,894	23,052	23,641

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

..(14)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			744	614
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	9,573		-387	-497
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	9,573		-387	-497
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	78
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	78
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	190		40	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	190		40	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	9,383		317	195
Property, plant and equipment at end of period	21,162	11,779	919	602

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

..(15)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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		744	614	
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	78	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	78	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		48	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		48	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		696	692	
Property, plant and equipment at end of period	407	3,877	3,181	2,489

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

..(16)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			Other property, plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				76
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	387	497		-55
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	387	497		-55
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	8	0		1
Retirements, property, plant and equipment				0



Total disposals and retirements, property, plant and equipment	8	0		1
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	379	497		20
Property, plant and equipment at end of period	2,958	2,579	2,082	170

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

..(17)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	105		76	105
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	-97			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-97			
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	64		2	124
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	64		2	124

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	-56		74	-19
Property, plant and equipment at end of period	150	206	312	238

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

..(18)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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		55	97	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		55	97	
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		1	60	
Total disposals and retirements, property, plant and equipment		1	60	
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		54	37	
Property, plant and equipment at end of period	257	142	88	51

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

..(19)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electronic equipment	Electronic equipment & Bicycles		Electronic equipment
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	76	105		76
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	-55	-97		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-55	-97		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1	64		2
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	1	64		2

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	20	-56		74
Property, plant and equipment at end of period	170	150	206	312

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

..(20)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electronic Bicycles	equipment &	Electronic equipment	Electronic equipment & Bicycles
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	105			
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			55	97
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			55	97
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	124		1	60
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	124		1	60

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	-19		54	37
Property, plant and equipment at end of period	238	257	142	88

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

..(21)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	51

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

	<b>01/04/2019 to 31/03/2020</b>
Disclosure of property, plant and equipment [TextBlock]	Textual information (25) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

**Textual information (23)****Useful lives or depreciation rates, property, plant and equipment**

Electronic equipment : Management estimate of useful life in years - 3 to 10 years and Useful life as per Schedule II - 10 years Bicycles : Management estimate of useful life in years - 2 Years & Useful life as per Schedule II - NA

**Textual information (24)****Useful lives or depreciation rates, property, plant and equipment**

Electronic equipment : Management estimate of useful life in years - 3 to 10 years and Useful life as per Schedule II - 10 years Bicycles : Management estimate of useful life in years - 2 Years & Useful life as per Schedule II - NA



## Textual information (25)

## Disclosure of property, plant and equipment [Text Block]

## 4. Property, plant and equipment

## Reconciliation of carrying amount

							(Rs. in lakhs)
Particulars	Computer equipment	Office equipment	Furniture and fixtures	Electronic equipment	Leasehold improvements	Motor vehicles	Total
Gross carrying amount							
At 1 April 2018	23,052	1,489	589	155	2,489	1,21,028	1,48,802
Additions during the year	3,359	1,531	292	83	614	48,843	54,722
Acquisitions through business combination (net)	12	376	37	-	78	6	509
Disposals during the year	(529)	(2)	-	-	-	(871)	(1,402)
Balance at 31 March 2019	25,894	3,394	918	238	3,181	1,69,006	2,02,631
Net carrying amount							
Additions during the year	534	394	226	76	744	6,797	8,771
Disposals during the year	(1,254)	(11)	(42)	(2)	(48)	(2,766)	(4,123)
Balance at 31 March 2020	25,174	3,777	1,102	312	3,877	1,73,037	2,07,279

							(Rs. in lakhs)
Particulars	Computer equipment	Office equipment	Furniture and fixtures	Electronic equipment	Leasehold improvements	Motor vehicles	Total

Accumulated depreciation							
At 1 April 2018	11,779	814	224	48	2,082	24,510	39,457
Depreciation for the year	9,573	498	117	40	497	29,256	39,981
Accumulated depreciation on disposals during the year	(190)	-	-	-	-	(326)	(516)
Balance at 31 March 2019	21,162	1,312	341	88	2,579	53,440	78,922
Depreciation for the year	3,711	693	144	55	387	31,332	36,322
Accumulated depreciation on disposals during the year	(1,232)	(6)	(35)	(1)	(8)	(1,918)	(3,200)
Balance at 31 March 2020	23,641	1,999	450	142	2,958	82,854	1,12,044
Carrying amount (net)							
At 31 March 2019	4,732	2,082	577	150	602	1,15,566	1,23,709
At 31 March 2020	1,533	1,778	652	170	919	90,183	95,235
Capital work-in-progress (Rs. in lakhs)							
Particulars	Opening balance	Addition	Capitalisation	Closing balance			
Capital work-in-progress	1,037	-	988	49			

**[612100] Notes - Impairment of assets**

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
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 Lakhs of INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</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	-	-
Useful lives or depreciation rates, investment property, cost model	-	-

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

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	<b>31/03/2020</b>	<b>31/03/2019</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill				15,611
Total increase (decrease) in goodwill			0	15,611
Goodwill at end of period	30,636	52,500	1,39,956	1,39,956

**Disclosure of reconciliation of changes in goodwill [Table]**

..(2)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Impairment loss recognised in profit or loss, goodwill		(A) 21,864	(B) 21,864	
Total increase (decrease) in goodwill		21,864	21,864	
Goodwill at end of period	1,24,345	1,09,320	87,456	65,592

(A) Amortisation for the year

(B) Amortisation for the year

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

	31/03/2020	31/03/2019
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Changes in goodwill [Abstract]		
Goodwill at end of period	30,636	52,500

**[400900] Notes - Other intangible assets****Disclosure of intangible assets with indefinite useful life [Table]**

..(1)

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

Intangible assets with indefinite useful life [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	1,689	1,689
Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life	License	License

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	24,098	11,464		24,098
Acquisitions through business combinations	0	1,709		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-15,137	-9,849		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	80	0		145
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	80	0		145
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	8,881	3,324		23,953
Other intangible assets at end of period	33,279	24,398	21,074	73,720

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

..(2)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	11,464			
Acquisitions through business combinations	1,709			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			15,137	9,849
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		65	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		65	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	13,173		15,072	9,849
Other intangible assets at end of period	49,767	36,594	40,441	25,369

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

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Brands and trade marks [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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	2	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-1,856	-548	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		80	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		80	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		-1,936	-546	
Other intangible assets at end of period	15,520	5	1,941	2,487

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

..(4)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	2		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				1,856
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	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	145	0		65
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	145	0		65
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	-145	2		1,791
Other intangible assets at end of period	10,883	11,028	11,026	10,878



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

..(5)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]		Trade marks [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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	2
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	548		-1,856	-548
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	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		80	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		80	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	548		-1,936	-546
Other intangible assets at end of period	9,087	8,539	5	1,941

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

..(6)

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

Classes of other intangible assets [Axis]	Trade marks [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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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	2	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		145	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		145	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		-145	2	
Other intangible assets at end of period	2,487	10,883	11,028	11,026

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

..(7)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			Computer software [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				9,097
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	1,856	548		-4,726
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		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	65	0		0
Retirements				0
Total Disposals and retirements, Other intangible assets	65	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	1,791	548		4,371
Other intangible assets at end of period	10,878	9,087	8,539	21,413

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

..(8)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	11,183		9,097	11,183
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-3,015			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	8,168		9,097	11,183
Other intangible assets at end of period	17,042	8,874	29,934	20,837

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

..(9)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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		4,726	3,015	
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		4,726	3,015	
Other intangible assets at end of period	9,654	8,521	3,795	780

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

..(10)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	526	279		526
Acquisitions through business combinations	0	8		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-934	-857		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-408	-570		526
Other intangible assets at end of period	1,740	2,148	2,718	4,802

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

..(11)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	279			
Acquisitions through business combinations	8			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			934	857
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	287		934	857
Other intangible assets at end of period	4,276	3,989	3,062	2,128

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

..(12)

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

Classes of other intangible assets [Axis]	Computer software [Member]	Copyrights, patents and other operating rights [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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	1,366	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-415	-1,187	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-415	179	
Other intangible assets at end of period	1,271	885	1,300	1,121



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

..(13)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	1,366		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				415
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	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
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	1,366		415
Other intangible assets at end of period	3,065	3,065	1,699	2,180

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

..(14)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]		Other intellectual property rights [Member]	
Sub classes of other intangible assets [Axis]	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]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	1,366
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	1,187		-415	-1,187
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	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	1,187		-415	179
Other intangible assets at end of period	1,765	578	885	1,300

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

..(15)

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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	1,366	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	1,366	
Other intangible assets at end of period	1,121	3,065	3,065	1,699

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

..(16)

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

Classes of other intangible assets [Axis]	Other intellectual property rights [Member]			Licenses and franchise [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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	415	1,187		0
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
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		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	415	1,187		0
Other intangible assets at end of period	2,180	1,765	578	1,689

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

..(17)

Unless otherwise specified, all monetary values are in Lakhs 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]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	0			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		0	0
Other intangible assets at end of period	1,689	1,689	1,689	1,689

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

..(18)

Unless otherwise specified, all monetary values are in Lakhs 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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0	0	
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		0	0	
Other intangible assets at end of period	1,689	0	0	0

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

..(19)

Unless otherwise specified, all monetary values are in Lakhs 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	0	0		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0		0
Other intangible assets at end of period	1,689	1,689	1,689	1,689

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

..(20)

Unless otherwise specified, all monetary values are in Lakhs 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]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			0	0
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
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		0	0
Other intangible assets at end of period	1,689	1,689	0	0



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

..(21)

Unless otherwise specified, all monetary values are in Lakhs 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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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		14,475	0	
Acquisitions through business combinations		0	335	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-7,206	-4,242	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		7,269	-3,907	
Other intangible assets at end of period	0	7,547	278	4,185

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

..(22)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	14,475	0		
Acquisitions through business combinations	0	335		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				7,206
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	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
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	14,475	335		7,206
Other intangible assets at end of period	23,347	8,872	8,537	15,800

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

..(23)

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

Classes of other intangible assets [Axis]	Other intangible assets [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]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others			Domain name, Brand Name, Process Know-how, Non-compete fees, Customer related intangibles & Vendor related intangibles	Domain name, Non-compete fees, Customer related intangibles & Vendor related intangibles
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			14,475	0
Acquisitions through business combinations			0	335
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	4,242		-7,206	-4,242
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	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
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	4,242		7,269	-3,907
Other intangible assets at end of period	8,594	4,352	7,547	278

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

..(24)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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		Domain name, Brand Name, Process Know-how, Non-compete fees, Customer related intangibles & Vendor related intangibles	Domain name, Non-compete fees, Customer related intangibles & Vendor related intangibles	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		14,475	0	
Acquisitions through business combinations		0	335	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		14,475	335	
Other intangible assets at end of period	4,185	23,347	8,872	8,537

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

..(25)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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	Domain name, Brand Name, Process Know-how, Non-compete fees, Customer related intangibles & Vendor related intangibles	Domain name, Non-compete fees, Customer related intangibles & Vendor related intangibles	
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	7,206	4,242	
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	7,206	4,242	
Other intangible assets at end of period	15,800	8,594	4,352

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

..(1)

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

Classes of other intangible assets [Axis]	Trade marks [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated intangible assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	straight-line basis	straight-line basis	straight-line basis	straight-line basis
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 additional information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Computer software [Member]		Other intellectual property rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	straight-line basis	straight-line basis	straight-line basis	straight-line basis
Useful lives or amortisation rates, other intangible assets	3 - 10 Years	3 - 10 Years	Domain name - 10 Years & Intellectual property - 4 to 6 Years	Domain name - 10 Years & Intellectual property - 4 to 6 Years
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

..(3)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	straight-line basis	straight-line basis	straight-line basis	straight-line basis
Useful lives or amortisation rates, other intangible assets	Indefinite	Indefinite	Refer foot note	(A) Refer foot note
Whether other intangible assets are stated at revalued amount	No	No	No	No

## Footnotes

(A)

Asset description	Useful life estimated (years)
Brand name	4
Non-compete fees	3
Customer related intangibles	4
Vendor related intangibles	3

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]	Textual information (26) [See below]	
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	Yes	Yes

## Textual information (26)

## Disclosure of other intangible assets [Text Block]

5. Intangible assets												
Reconciliation of carrying amount												
Particulars	Computer Software	Domain name	Brand Name	Trade name	Process Know-how	Intellectual property	Non-compete fees	License	Internally generated software	Customer related intangibles	Vendor related intangibles	Total other intangible assets
Gross carrying amount												
At 1 April 2018	3,989	5	-	11,026	-	1,699	4,042	1,689	9,654	3,155	1,335	36,5
Additions during the year	279	-	-	2	-	-	-	-	11,183	-	-	11,4
Acquisitions through business combination (net)	8	-	264	-	71	1,366	-	-	-	-	-	1,70
Balance at 31 March 2019	4,276	5	264	11,028	71	3,065	4,042	1,689	20,837	3,155	1,335	49,7
Additions during the year	526	88	-	-	-	-	-	-	9,097	-	-	9,71
Disposals during the year	-	-	-	(145)	-	-	-	-	-	-	-	(145)

Balance at 31 March 2020	4,802	93	264	10,883	71	3,065	4,042	1,689	29,934	3,155	1,335	59,3
Particulars	Computer software	Domain name	Brand Name	Trade name	Process Know-how	Intellectual property	Non-competitive fees	License	Internally generated software	Customer related intangibles	Vendor related intangibles	Total other intangible assets
Accumulated amortisation												
At 1 April 2018	1,271	2	-	8,539	-	578	4,042	-	780	197	111	15,5
Amortisation for the year	857	1	50	548	9	1,187	-	-	3,015	2,958	1,224	9,84
Balance at 31 March 2019	2,128	3	50	9,087	9	1,765	4,042	-	3,795	3,155	1,335	25,3
Amortisation for the year	934	9	66	1,856	14	415	-	-	4,726	-	-	8,02
Accumulated amortisation on disposals during the year	-	-	-	(65)	-	-	-	-	-	-	-	(65)
Balance at 31 March 2020	3,062	12	116	10,878	23	2,180	4,042	-	8,521	3,155	1,335	33,3
Carrying amount (net)												
At 31 March 2019	2,148	2	214	1,941	62	1,300	-	1,689	17,042	-	-	24,3
At 31 March 2020	1,740	81	148	5	48	885	-	1,689	21,413	-	-	26,0



\* Includes goodwill recognised upon amalgamation of Serendipity Infolabs Private Limited ("TFS") pursuant to the scheme of amalgamation approved by the Honorable Regional Director, Hyderabad vide its order dated 28 July 2017 ("effective date"). As per this scheme, Goodwill is being amortised over a year of 5 years starting from the financial year in which the appointed date of amalgamation i.e., 31 March 2015 falls. Refer note 44 on amalgamation. As at 31 March 2020, the Goodwill has been fully amortised.

Also includes goodwill recognised upon merger of Birds Eye System Private Limited ("Ridlr") pursuant to the scheme of merger approved by the Honorable Regional Director, Hyderabad vide its order dated 20 September 2019 ("the effective date"). Refer note 45 on Merger.

Intangible asset under development		(Rs. in lakhs)
Particulars	As at	As at
	31 March 2020	31 March 2019
Internally generated software	-	301
Patents registration	372	246
Other software	-	119
Total	372	666

#### [401000] Notes - Biological assets other than bearer plants

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	-	-
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	-	-

**[611100] Notes - Financial instruments****Disclosure of financial assets [Table]**

..(1)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	9,567	19,170	43,589	0
Financial assets, at fair value	9,567	19,170	43,589	0
Description of other financial assets at fair value class				

**Disclosure of financial assets [Table]**

..(2)

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	9,567	19,170	43,589	0
Financial assets, at fair value	9,567	19,170	43,589	0
Description of other financial assets at fair value class				

**Disclosure of financial assets [Table]**

..(3)

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

Classes of financial assets [Axis]	Other financial assets at fair value 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]		Financial assets measured at fair value through other comprehensive income, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	9,567	19,170	43,589	0
Financial assets, at fair value	9,567	19,170	43,589	0
Description of other financial assets at fair value class	Investments	Investments	Investments	Investments

**Disclosure of financial liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	484	280	484	280
Financial liabilities, at fair value	484	280	484	280

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of financial instruments [TextBlock]	Textual information (27) [See below]	
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]		

The following table presents the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy:

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<b>Liabilities</b>									
<b>Financial liabilities not measured at fair value</b>									
Lease liabilities	17	7,505	-	-	7,505	-	-	-	-
Borrowings	18	89,529	-	-	89,529	-	-	-	-
Trade payables	20	12,805	-	-	12,805	-	-	-	-
Other financial liabilities	21	73,666	-	-	73,666	-	-	-	-
<b>Financial liabilities measured at fair value</b>									
Derivatives	16A	-	484	-	484	-	-	484	484
		1,83,505	484	-	1,83,989	-	-	484	484

The following table presents the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy:

<b>31 March 2019</b>									
									(Rs. in lakhs)
	Note	Amortised cost	Financial assets/liabilities		Total carrying value	Fair value			
			Fair value through profit and loss	Fair value through other comprehensive income		Level 1	Level 2	Level 3	Total
<b>Assets</b>									
<b>Financial assets not measured at fair value</b>									
Cash and cash equivalents	15	42,341	-	-	42,341	-	-	-	-

Other bank balances	15	1,21,250	-	-	1,21,250	-	-	-	-
Trade receivables	14	12,947	-	-	12,947	-	-	-	-
Loans and other financial assets	9,10	16,161	-	-	16,161	-	-	-	-
Financial assets measured at fair value									
Investments	8	-	19,170	-	19,170	15,668	-	3,502	19,170
		1,92,699	19,170	-	2,11,869	15,668	-	3,502	19,170
Liabilities									
Financial liabilities not measured at fair value									
Borrowings	18	1,20,859	-	-	1,20,859	-	-	-	-
Trade payables	20	6,810	-	-	6,810	-	-	-	-
Other financial liabilities	21	67,310	-	-	67,310	-	-	-	-
Financial liabilities measured at fair value									
Derivatives	16A	-	280	-	280	-	-	280	280
		1,94,979	280	-	1,95,259	-	-	280	280

## Fair value hierarchy

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 - Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

Note : The Group has not separately disclosed the fair values for financial assets and liabilities other than derivatives and investments because their carrying amounts are a reasonable approximation of their fair values.

## B Measurement of fair values

The following methods and assumptions were used to estimate the fair values:

1. The fair value of the derivative liability is determined using Monte-Carlo simulation. The significant unobservable inputs used in the fair value

measurement are Minimum Threshold Price (i.e. next round of funding would take place at a minimum threshold price of 90% of the prevailing stock price as of the respective valuation date)

2. The fair value of investment in units of unquoted mutual funds is determined by reference to their prevailing net asset values.

3. The fair value of investment in equity instruments is determined using Black Scholes option pricing model.

Level 3 fair values

**Reconciliation of Level 3 fair values**

The following table shows a reconciliation from the opening balances to the closing balances for Level 3 fair values of investments and derivatives

	(Rs. in lakhs)	
Particulars	Investment	Derivative liabilities
Balance as at 31 March 2019	3,502	280
Changes	(744)	204
Balance as at 31 March 2020	2,758	484

**Valuation technique for the derivatives**

The Group considers Monte Carlo option pricing method that works on the basis of a pattern of inputs defined by the probability distribution (normally the normal distribution). The inputs, such as stock price returns, volatility etc. can then be modelled to follow the defined pattern over a number of scenarios representing a finite number of possibilities and subsequent results on the basis of those possibilities.

**Valuation technique for the investments**

The Group uses valuation as on most recent round of funding, after carving out the value attributable to certain rights that only preference shares carry. The rights that were modeled for this analysis were liquidation preference rights which is one of the most material and significant rights. Management modelled the liquidation preference rights using a black scholes method.

**Significant unobservable input**

Derivative - Minimum Threshold Price (i.e. next round of funding would take place at a minimum threshold price of 90% of the prevailing stock price as of the respective valuation dates)

Investment - Discount on previous round investment (based on market analysis of comparable companies and company specific factors 20% of discount is considered)

**Sensitivity analysis**

For the fair value of the above, reasonably possible changes at the reporting date to one of the significant unobservable inputs holding other inputs constant would have the following effects:

		(Rs. in lakhs)	
As at 31 March 2020	Movement by	Profit/(loss)	
Yield adjustment		decrease	increase
Derivative	1%	(24)	27
Investment	5%	173	(172)

**C Financial risk management**

The Group's activities expose it to a variety of financial risks, market risks, credit risks and liquidity risks.

**D Risk Management Framework**

The Company's Board of Directors has overall responsibility for the establishment and oversight of the risk management framework. The Group's management monitors compliance with the risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Group. The management is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad-hoc reviews of risk management controls and procedures, the results of which are reported to the Board of Directors.

**E Credit risk**

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The maximum exposure to the credit risk at the reporting date is primarily from trade receivables and unbilled revenue amounting to Rs. 27,656 lakhs (2019: Rs. 25,935 lakhs). Trade receivables are typically unsecured. Credit risk has always been managed by the Group through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers and driver partners to which the Group grants credit terms in the normal course of business. On account of adoption of Ind AS 109, the Group uses expected credit loss model to assess the impairment loss or gain. The Group uses



a provision matrix to compute the expected credit loss allowance for trade receivables and unbilled revenues. The provision matrix takes into account the Group's expected credit loss on current revenue adjusted for historical recovery rates from active and inactive customer and driver partners. Hence, on account of this Rs. 15,017 lakhs (2019 : Rs. 11,820 lakhs) of provision for expected credit risk is created.

Financial assets that are neither past due nor impaired

Cash and cash equivalents, investments and other bank balances are neither past due nor impaired. Cash and cash equivalents include short-term

highly liquid fixed deposits with banks having a maturity of less than three months.

There is no other class of financial assets that is past due or impaired.

Expected credit loss for loans and other financial assets is as follows:

		(Rs. in lakhs)				
Particulars		Year ended	Asset group	Estimated gross carrying amount	Expected credit losses	Carrying amount net of impairment provision
Loss allowance measured at lifetime expected credit loss	Financial assets for which credit risk has not increased significantly since initial recognition	31 March 2020	Loans	5,902	1,221	4,681
			Other financial assets	14,559	477	14,082
Loss allowance measured at lifetime expected credit loss	Financial assets for which credit risk has not increased significantly since initial recognition	31 March 2019	Loans	6,393	648	5,745
			Other financial assets	10,690	274	10,416

Credit risk on cash and cash equivalents is limited as the Group generally invests in deposits with banks and financial institutions with high credit ratings assigned by international and domestic credit rating agencies.

#### F Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Group's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Group's reputation. The Group believes that the working capital is sufficient to meet its current requirements. Accordingly, no significant liquidity risk is perceived.

As of 31 March 2020, the Group had a working capital of Rs. 231,209 lakhs (2019: 116,696 lakhs) including current investment of Rs. 9,567 lakhs (2019: 15,668 lakhs), cash and cash equivalents of Rs. 32,298 lakhs (2019: 42,341 lakhs) and other bank balances of Rs. 255,055 lakhs (2019: 121,250 lakhs).

The table below provides details regarding the contractual maturities of significant financial liabilities as of 31 March 2020:

Particulars	Less than 1 year	1 to 5 year	Total
Derivatives	484	-	484
Trade payables	12,805	-	12,805
Borrowings	24,211	65,318	89,529
Lease liabilities	5,771	2,263	8,034
Other financial liabilities	73,666	-	73,666

	1,16,937	67,581	1,84,518
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The table below provides details regarding the contractual maturities of significant financial liabilities as of 31 March 2019:

Particulars	Less than 1 year	1 to 5 year	Total
Derivatives	280	-	280
Trade payables	6,810	-	6,810
Borrowings	37,044	83,815	1,20,859
Other financial liabilities	67,310	-	67,310
	1,11,444	83,815	1,95,259

#### G Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates will affect the Group's income or the value of its holdings of financial instruments. Market risk is attributable to all market risk sensitive financial instruments including foreign currency receivables and payables and long-term debt. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

#### H Currency risk

The Group is exposed to currency risk to the extent that there is a mismatch between the currencies in which purchases and revenues are denominated and the functional currency of the Group. The functional currency of the Group is the Indian Rupee (INR). The currencies in which these transactions are primarily denominated are USD, AUD, NZD, EURO, GBP, LKR and BDT.

Management monitors the movement in foreign currency and the Group exposure in each of the foreign currency. Based on the analyses and study of movement in foreign currency, the Group decides to exchange its foreign currency.

#### Exposure to currency risk

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

Particulars	Currency As at 31 March 2020			As at 31 March 2019	
		Amount in foreign currency	Amount in INR in lakhs	Amount in foreign currency	Amount in INR in lakhs
Trade receivables	AUD	9,71,356	446	20,59,588	1,013
	NZD	44,381	20	1,79,612	85
	EURO	18,52,179	1,523	1,33,353	104
Cash and cash equivalents	AUD	13,95,051	640	8,664	4
	USD	48,80,860	3,648	19,24,393	1,334

	LKR	3,50,678	1	12,24,291	5
	BDT	5,08,287	4	5,11,357	4
	GBP	1,05,667	98	2,30,073	208
	NZD	12,03,779	537	8,33,342	393
	EURO	12,78,405	1,051	2,33,663	182
Other bank balances	AUD	1,00,000	46	1,00,000	49
Loans	AUD	26,829	12	1,95,384	96
	GBP	1,10,714	102	1,13,311	102
	NZD	22,485	10	5,535	3
	EURO	271	0	3,162	2
	USD	2,23,233	167	-	-
Other financial assets	AUD	2,123	1	22,681	11
	USD	13,35,926	999	733	1
	GBP	710	1	58,57,071	5,288
	EURO	-	-	35,809	28
Trade Payables	AUD	9,35,054	429	15,97,318	786
	USD	-	-	2,57,860	179
	GBP	21,18,940	1,960	11,646	11

	EURO	2,59,312	213	1,38,564	108
	LKR	5,00,000	2	-	-
	BDT	8,31,893	7	-	-
	NZD	3,33,273	149	3,69,658	174
Other financial liabilities	AUD	32,74,513	1,503	80,28,511	3,950
	USD	2,86,866	214	3,82,988	265
	LKR	-	-	30,83,765	12
	BDT	2,49,846	2	7,90,062	6
	GBP	79,05,899	7,311	11,53,435	1,041
	NZD	12,98,900	580	14,93,013	704
	EURO	2,55,971	210	81,32,466	6,324

The following significant exchange rates have been applied

Particulars	Year-end spot rate	
	As at 31 March 2020	As at 31 March 2019
1 USD = INR	74.74	69.32
1 EURO = INR	82.21	77.76
1 AUD = INR	45.89	49.20
1 GBP = INR	92.48	90.28
1 NZD = INR	44.64	47.18
1 BDT = INR	0.86	0.82

1 LKR = INR	0.39	0.39
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**Sensitivity analysis**

A reasonably possible strengthening (weakening) of the following currencies against INR would have affected the measurement of financial instruments denominated in foreign currency and affected equity and profit or loss by the amounts shown below. This analysis assumes that all other variables, in particular interest rates, remain constant.

Particulars	(Rs. in lakhs)	
	Profit or (loss)	
	Strengthening	Weakening
31 March 2020		
USD (1% movement)	46	(46)
EURO (1% movement)	22	(22)
AUD (1% movement)	(50)	50
GBP (1% movement)	(91)	91
NZD (1% movement)	(2)	2
BDT (1% movement)	0	(0)
LKR (1% movement)	0	(0)
31 March 2019		
USD (1% movement)	9	(9)
EURO (1% movement)	(61)	61
AUD (1% movement)	(39)	39
GBP (1% movement)	45	(45)
NZD (1% movement)	(3)	3

BDT (1% movement)	(0)	0
LKR (1% movement)	(0)	0

## I Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's borrowing comprises of vehicle loans which carries fixed rate of interest, which do not expose it to interest rate risk.

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 Lakhs of INR

Classification of non-current investments [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	Investment in other Indian companies preference shares
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	unquoted	unquoted	unquoted	unquoted
Non-current investments	2,758	1,280	5,023	2,222
Name of body corporate in whom investment has been made	MSwipe Technologies Private Limited	MSwipe Technologies Private Limited	Ola Electric Mobility Private Limited	Ola Electric Mobility Private Limited
Number of shares of non-current investment made in body corporate	[shares] 47,420	[shares] 47,420	[shares] 152	[shares] 152

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

..(2)

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

Classification of non-current investments [Axis]	3		4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	Investment in other Indian companies preference shares
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	unquoted	unquoted	unquoted	unquoted
Non-current investments	10,536	0	2,150	0
Name of body corporate in whom investment has been made	Vogo Automotive Private Limited	Vogo Automotive Private Limited	Goddard Technical Solution Private limited	Goddard Technical Solution Private limited
Number of shares of non-current investment made in body corporate	[shares] 91,018	[shares] 0	[shares] 2,70,948	[shares] 0

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

..(3)

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

Classification of non-current investments [Axis]	5		6	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	unquoted	unquoted	unquoted	unquoted
Non-current investments	82	0	23,040	0
Name of body corporate in whom investment has been made	Vogo Automotive Private Limited	Vogo Automotive Private Limited	Ola Electric Mobility Private Limited	Ola Electric Mobility Private Limited
Number of shares of non-current investment made in body corporate	[shares] 803	[shares] 0	[shares] 750	[shares] 750

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

	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (28) [See below]	
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	43,589	3,502
Aggregate provision for diminution in value of non-current investments	0	0



## Textual information (28)

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

	(Rs. in lakhs)	
	As at	As at
8. Investments	31 Mar 2020	31 March 2019
Non-current investments, unquoted		
Measured at fair value through other comprehensive income		
Investments in preference instruments		
47,420 (31 March 2019 : 47,420) preference shares of MSwipe Technologies Private Limited, of Rs.10 each, fully paid-up	2,758	1,280
152 (31 March 2019 : 152) preference shares of Ola Electric Mobility Private Limited, of Rs.10 each, fully paid-up	5,023	2,222
91,018 preference shares of Vogo Automotive Private Limited of Rs.10 each, fully paid-up (Refer Note 46)	10,536	-
270,948 (31 March 2019 : Nil) preference shares of Goddard Technical Solution Private limited, of Rs. 100 each, fully paid-up	2,150	-
Investment in equity instrument		
803 equity shares of Vogo Automotive Private Limited of Rs.10 each, fully paid-up (Refer Note 46)	82	-
750 (31 March 2019 : 750) equity shares of Ola Electric Mobility Private Limited, of Rs.10 each, fully		

paid-up	23,040	1
	43,589	3,502

### [400500] Notes - Current investments

#### Details of current investments [Table]

..(1)

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

Classification of current investments [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Current investments, quoted	Current investments, quoted	Current investments, unquoted	Current investments, unquoted
Current investments	0	651	0	1,015
Basis of valuation of current investments	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss
Name of body corporate in whom investment has been made	DSP ML Liquidity Fund(G)	DSP ML Liquidity Fund(G)	YES Liquid Fund Direct - Growth	YES Liquid Fund Direct - Growth
Number of shares of current investment made in body corporate	(A) [shares] 0	(B) [shares] 24,352	(C) [shares] 0	(D) [shares] 1,00,000

#### Footnotes

(A) Units

(B) Units

(C) Units

(D) Units

**Details of current investments [Table]**

..(2)

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

Classification of current investments [Axis]	3		4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Current investments, unquoted	Current investments, unquoted	Current investments, unquoted	Current investments, unquoted
Current investments	0	3,501	0	3,501
Basis of valuation of current investments	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss
Name of body corporate in whom investment has been made	ABSL Money Manager Fund-Dir-Growth	ABSL Money Manager Fund-Dir-Growth	Reliance Money Market Fund - Direct Growth	Reliance Money Market Fund - Direct Growth
Number of shares of current investment made in body corporate	(A) [shares] 0	(B) [shares] 13,91,070	(C) [shares] 0	(D) [shares] 1,23,316

**Footnotes**

(A) Units

(B) Units

(C) Units

(D) Units

**Details of current investments [Table]**

..(3)

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

Classification of current investments [Axis]	5		6	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Current investments, unquoted	Current investments, unquoted	Current investments, unquoted	Current investments, unquoted
Current investments	0	3,500	0	3,500
Basis of valuation of current investments	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss
Name of body corporate in whom investment has been made	HDFC Money Market Fund - Direct Growth	HDFC Money Market Fund - Direct Growth	UTI Money Market Fund-Dir-Growth	UTI Money Market Fund-Dir-Growth
Number of shares of current investment made in body corporate	(A) [shares] 0	(B) [shares] 89,301	(C) [shares] 0	(D) [shares] 1,65,676

**Footnotes**

(A) Units

(B) Units

(C) Units

(D) Units

**Details of current investments [Table]**

..(4)

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

Classification of current investments [Axis]	7		8	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Current investments, unquoted	Current investments, unquoted	Current investments, unquoted	Current investments, unquoted
Current investments	2,211	0	6,006	0
Basis of valuation of current investments	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss	Measured at fair value through profit and loss
Name of body corporate in whom investment has been made	IDFC - Direct Plan - Growth	IDFC - Direct Plan - Growth	UTI Overnight Fund - Direct Growth Plan	UTI Overnight Fund - Direct Growth Plan
Number of shares of current investment made in body corporate	(A) [shares] 2,65,51,230	(B) [shares] 0	(C) [shares] 2,19,641	(D) [shares] 0

**Footnotes**

- (A) Units  
(B) Units  
(C) Units  
(D) Units

**Details of current investments [Table]**

..(5)

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

Classification of current investments [Axis]	9	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Nature of current investments	Current investments, unquoted	Current investments, unquoted
Current investments	1,350	0
Basis of valuation of current investments	Measured at fair value through profit and loss	Measured at fair value through profit and loss
Name of body corporate in whom investment has been made	Nippon India Overnight Fund - Direct Growth Plan	Nippon India Overnight Fund - Direct Growth Plan
Number of shares of current investment made in body corporate	(A) [shares] 12,59,895	(B) [shares] 0

**Footnotes**

- (A) Units  
(B) Units

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

	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (29) [See below]	
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	9,567	15,668
Aggregate provision for diminution in value of current investments	0	0

## Textual information (29)

## Disclosure of notes on current investments explanatory [Text Block]

	(Rs. in lakhs)	
	As at 31 Mar 2020	As at 31 March 2019
8. Investments		
Current investments, unquoted		
Measured at fair value through profit and loss		
Liquid Mutual Funds		
Nil (31 March 2019: 24,352) units of DSP ML Liquidity Fund(G)	-	651
Nil (31 March 2019: 100,000) units of YES Liquid Fund Direct - Growth	-	1,015
Money Market Funds		
Nil (31 March 2019: 1,391,070) units of ABSL Money Manager Fund- Direct Growth	-	3,501
Nil (31 March 2019: 123,316) units of Reliance Money Market Fund - Direct Growth	-	3,501
Nil (31 March 2019: 89,301) units of HDFC Money Market Fund - Direct Growth	-	3,500
Nil (31 March 2019: 165,676) units of UTI Money Market Fund-Direct-Growth	-	3,500
26,551,230 (31 March 2019: Nil) IDFC - Direct Plan - Growth	2,211	-
Ultra Short Duration		
219,641 (31 March 2019 : Nil) units of UTI Overnight Fund - Direct Growth Plan	6,006	-
1,259,895 (31 March 2019 : Nil) units of Nippon India Overnight Fund - Direct Growth Plan	1,350	-
	9,567	15,668

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-97,432	-2,03,466
Net cash flows from (used in) operating activities	-97,432	-2,03,466
Net cash flows from (used in) investing activities, continuing operations	-1,31,305	1,08,957
Net cash flows from (used in) investing activities	-1,31,305	1,08,957
Net cash flows from (used in) financing activities, continuing operations	2,19,910	1,19,514
Net cash flows from (used in) financing activities	2,19,910	1,19,514

**[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 Lakhs of INR

<b>Classes of equity share capital [Axis]</b>	<b>Equity shares 1 [Member]</b>			
<b>Name of shareholder [Axis]</b>	<b>Name of shareholder [Member]</b>		<b>Shareholder 1 [Member]</b>	
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
Name of shareholder			Bhavish Aggarwal	Bhavish Aggarwal
Permanent account number of shareholder			AGPPA8363D	AGPPA8363D
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 16,96,307	[shares] 12,98,086
Percentage of shareholding in company			56.00%	54.00%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
Name of shareholder	Ankit Bhati	Ankit Bhati	Vanguard World Fund	Vanguard World Fund
Permanent account number of shareholder	BCKPB8883M	BCKPB8883M		
Country of incorporation or residence of shareholder	INDIA	INDIA	UNITED STATES	UNITED STATES
Number of shares held in company	[shares] 7,62,385	[shares] 5,82,181	[shares] 1,66,185	[shares] 1,66,185
Percentage of shareholding in company	25.00%	24.00%	6.00%	7.00%

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Share
Number of shares authorised	[shares] 48,18,032	[shares] 41,61,671		[shares] 48,18,032
Value of shares authorised	481.8	416.17		481.8
Number of shares issued	[shares] 30,15,982	[shares] 24,00,887		[shares] 30,15,982
Value of shares issued	301.6	240.09		301.6
Number of shares subscribed and fully paid	[shares] 30,15,982	[shares] 24,00,887		[shares] 30,15,982
Value of shares subscribed and fully paid	301.6	240.09		301.6
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] 30,15,982	[shares] 24,00,887		[shares] 30,15,982
Total value of shares subscribed	301.6	240.09		301.6
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 30,15,982	[shares] 24,00,887		[shares] 30,15,982
Value of shares called	301.6	240.09		301.6
Value of shares paid-up	301.6	240.09		301.6
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] 5,78,425	[shares] 64,037		[shares] 5,78,425
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] 36,670	[shares] 0		[shares] 36,670
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] 6,15,095	[shares] 64,037		[shares] 6,15,095
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] 6,15,095	[shares] 64,037		[shares] 6,15,095
Number of shares outstanding at end of period	[shares] 30,15,982	[shares] 24,00,887	[shares] 23,36,850	[shares] 30,15,982
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	57.84	6.4		57.84
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	3.67	0		3.67
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	61.51	6.4		61.51
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	61.51	6.4		61.51
Equity share capital at end of period	301.6	240.09	233.69	301.6
Rights preferences and restrictions attaching to class of share capital				Textual information (30) [See below]
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
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 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
Type of share				Equity Share

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Share	
Number of shares authorised	[shares] 41,61,671	
Value of shares authorised	416.17	
Number of shares issued	[shares] 24,00,887	
Value of shares issued	240.09	
Number of shares subscribed and fully paid	[shares] 24,00,887	
Value of shares subscribed and fully paid	240.09	
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] 24,00,887	
Total value of shares subscribed	240.09	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 24,00,887	
Value of shares called	240.09	
Value of shares paid-up	240.09	
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] 64,037	
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] 64,037	
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] 64,037	
Number of shares outstanding at end of period	[shares] 24,00,887	[shares] 23,36,850
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	6.4	
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	
Total aggregate amount of increase in equity share capital during period	6.4	
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	6.4	
Equity share capital at end of period	240.09	233.69
Rights preferences and restrictions attaching to class of share capital	Textual information (31) [See below]	
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	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 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	
Type of share	Equity Share	

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (32) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	0	0
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

## Textual information (30)

### Rights preferences and restrictions attaching to class of share capital

The Company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to its share of the paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid. On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

## Textual information (31)

### **Rights preferences and restrictions attaching to class of share capital**

The Company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to its share of the paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid. On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

## Textual information (32)

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

	(Rs. in lakhs except per share data)	
	As at	As at
16A. Share capital	31 March 2020	31 March 2019
Authorised		
4,818,032 (31 March 2019 : 4,161,671) equity shares of Rs. 10 each	482	417
15,080,601 (31 March 2019 : 13,904,711) 0.001% Compulsorily Convertible Cumulative Preference Shares of Rs. 10 each		
	1,508	1,391
2,786,400 (31 March 2019 : 2,786,400) 0.001% Compulsorily Convertible Cumulative Preference Shares of Rs. 20,000 each		
	5,57,280	5,57,280
Issued, subscribed and paid-up		
3,015,982 (31 March 2019 : 2,400,887) equity shares of Rs. 10 each, fully paid-up	302	240
15,076,858 (31 March 2019 : 13,856,375) 0.001% Compulsorily Convertible Cumulative Preference Shares of Rs. 10 each	1,508	1,386
2,786,400 (31 March 2019 : 2,786,400) 0.001% Compulsorily Convertible Cumulative Preference Shares of Rs. 20,000 each	5,57,280	5,57,280
	5,59,090	5,58,906

## a. Reconciliation of shares outstanding at the beginning and at the end of reporting year

	(Rs. in lakhs except per share data)

i. Equity shares of Rs. 10 each, fully paid-up	As at 31 March 2020		As at 31 March 2019	
	Number of shares	Amount	Number of shares	Amount
At the commencement of the year	24,00,887	240	23,36,850	234
Issued during the year	6,15,095	62	64,037	6
At the end of the year	30,15,982	302	24,00,887	240
				(Rs. in lakhs except per share data)
ii. 0.001% Compulsorily Convertible Cumulative Preference Shares of Rs. 10 each, fully paid-up	As at 31 March 2020		As at 31 March 2019	
	Number of shares	Amount	Number of shares	Amount
At the commencement of the year	1,38,56,375	1,386	1,31,65,241	1,317
Issued during the year	12,20,483	122	6,91,134	69
At the end of the year	1,50,76,858	1,508	1,38,56,375	1,386
				(Rs. in lakhs except per share data)
iii. 0.001% Compulsorily Convertible Cumulative Preference Shares of Rs. 20,000 each, fully paid-up	As at 31 March 2020		As at 31 March 2019	
	Number of shares	Amount	Number of shares	Amount
At the commencement of the year	27,86,400	5,57,280	27,86,400	5,57,280

Issued during the year	-	-	-	-
At the end of the year	27,86,400	5,57,280	27,86,400	5,57,280

## b. Rights, preference and restrictions attached to:

## b.(i) Equity shares of Rs. 10 each

The Company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to its share of the paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid.

On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

## b.(ii) Compulsorily Convertible Cumulative Preference Shares of Rs. 10 each

These preference shares carry a cumulative dividend of 0.001% per annum. If the holder of equity shares are paid dividend in excess of 0.001% (Zero point zero zero one percentage), the holder of preference shares shall be entitled to dividend at such higher rate on an as if converted basis. The preference share holders shall be entitled to voting rights on prorata basis with the equity share of the Company on as if converted basis. The dividend however shall be payable, only in the event the Board of Directors declare any dividend for the relevant year.

## b.(iii) Rights, preference and restrictions attached to (continued)

## Compulsorily Convertible Cumulative Preference Shares of Rs. 20,000 each

These preference shares carry a cumulative dividend of 0.001% per annum. If the holders of equity shares are paid dividend in excess of 0.001% (Zero point zero zero one percent), the holder of preference shares shall be entitled to dividend as such higher rate on as if converted basis. The preference share holders shall be entitled to voting rights on prorata basis with the equity shares of the Company on as if converted basis. The dividend however shall be payable, only in the event the Board of Directors declare any dividend for the relevant year.

## b.(iv) Conversion of Compulsorily Convertible Cumulative Preference Shares (CCPS) of Rs. 10 and Rs. 20,000 each

A holder of CCPS may, at any time, prior to the expiry of 20 (twenty) years from the date of issuance of CCPS, issue a notice to the Company for conversion into equity shares, subject to adjustments for stock dividends, splits, anti-dilution provisions and other similar events. Upon receipt of such notice, the Company shall be under an obligation to convert such CCPS to equity shares in a 1:1 ratio, except for 810 CCPS of Rs. 10 each for which it shall be under an obligation to convert to equity shares in a 1:1.167 ratio and for 1,293,840 CCPS of Rs. 10 each for which it shall be under an obligation to convert to equity shares in a 1:1.69 ratio. The CCPS shall be converted in the above ratio on the occurrence any of the following events:

- At any time at the option of the holders of the CCPS; or
- Prior to expiry of 20 (twenty) years from the date of issuance of the CCPS.

## b.(v) Compound financial instruments

The Company has issued CCPS to its investors under various rounds of funding. These preference shares are convertible into equity shares of the Company and carry several rights and obligations including, but not limited to, anti-dilution and down-round protective rights. Accordingly, under the terms of the agreement, in the event that the Company offers any shares to a new investor at a price less than their respective issue price, then the conversion price/ ratio of the CCPS would be adjusted to compensate the existing shareholders for the dilution suffered. This down-round protection has been separated from the host preference shares and has been recognized as a derivative liability per Ind AS 32, Presentation of financial instruments. This financial liability is measured at FVTPL in the financial statements per Ind AS 109, Financial Instruments (31 March 2020 - Rs. 484 lakhs, 31 March 2019 - Rs. 280 lakhs)

## b.(vi). Fair value of shareholders call option rights

Certain shareholders of the Company are entitled to additional equity shares to prevent dilution beyond agreed percentages of equity shareholding. These shares have been valued and recorded through the statement of profit and loss in the period in which such entitlement arises (31 March 2020 - Rs. 37,628 lakhs, 31 March 2019 - Rs. 2,209 lakhs).

## b.(vii) Share based payments

Terms attached to stock options granted to employees are described in note 38 on 'Employee's share-based payment plan.

c. Particulars of shareholders holding more than 5% of shares	(Rs. in lakhs except per share data)			
	As at 31 March 2020		As at 31 March 2019	
	Number of shares	Percentage	Number of shares	Percentage
Equity shares of Rs. 10 each, fully paid-up				



Bhavish Aggarwal	16,96,307	56%	12,98,086	54%
Ankit Bhati	7,62,385	25%	5,82,181	24%
Vanguard World Fund	1,66,185	6%	1,66,185	7%
0.001% Compulsorily Convertible Cumulative Preference Shares of Rs. 10 each, fully paid-up				
SIMI Pacific Pte Ltd	47,98,090	32%	47,98,090	35%
Copper Technology Pte Limited	19,08,143	13%	19,08,143	14%
Hyundai Motor Company	8,04,592	5%	-	0%
FO Mauritius I Ltd	6,67,081	4%	6,67,081	5%
0.001% Compulsorily Convertible Cumulative Preference Shares of Rs. 20,000 each, fully paid-up				
Tiger Global Six India II Holdings	11,55,506	41%	11,55,506	41%
Matrix Partners India Investment Holdings II LLC	7,76,720	28%	7,76,720	28%
Lazarus Holdings Pte Ltd	6,96,490	25%	6,96,490	25%
Steadview Capital Mauritius Ltd	1,57,684	6%	1,57,684	6%
d(i). Equity shares reserved for issue under options and contracts/ commitments for sale of shares/ disinvestment:	As at 31 March 2020		As at 31 March 2019	
	Number of equity shares	Amount	Number of equity shares	Amount
For 0.001% CCPS of Rs. 10 each	1,59,70,134	1,597	1,47,49,651	1,475

For 0.001% CCPS of Rs. 20,000 each	27,86,400	5,57,280	27,86,400	5,57,280
Under Employee Stock Option plan, equity shares of Rs. 10 each	3,60,598	36.06	4,19,498	42
Employee Stock Option Plan to be issued pursuant to acquisition	-	-	5,571	1
Fair value of shares to be issued pursuant to call option right (refer note 14(b)(vi) above)	-	-	3,22,387	32

16A.

				(Rs. in lakhs except per share data)
d(ii).	Preference shares reserved for issue under options and contracts/ commitments for sale of shares/ disinvestment:	As at 31 March 2020	As at 31 March 2019	
		Number of CCPS	Amount	Number of CCPS Amount
	Shares to be issued pursuant to acquisition (refer note 38.3)	5,959	1	50,556 5

e. Aggregate number of shares issued for consideration other than cash during the period of five years immediately preceding the reporting date:

Particulars	As at 31 March 2020@	As at 31 March 2019^	As at 31 March 2018#	As at 31 March 2017*
Equity shares of Rs. 10 each, fully paid-up	-	-	-	19,42,196
0.001% Compulsorily Convertible Cumulative Preference Shares of Rs. 10 each, fully paid-up	44,593	63,612	20,756	90,75,016
0.001% Compulsorily Convertible Cumulative Preference Shares of Rs. 20,000 each, fully paid-up	-	-	-	27,65,760

@ During the year ended 31 March 2020 the Company has issued 44,593 0.001% CCPS of Rs. 10 each to shareholders of Birds Eye System Private Limited as part of remaining deferred consideration on account of share purchase agreement.

^ During the year ended 31 March 2019 the Company has issued 63,612 0.001% CCPS of Rs. 10 each to shareholders of Birds Eye System Private Limited to acquire 1,865 equity shares and 18,286 CCPS of Birds Eye System Private Limited.

# During the year ended 31 March 2018 the Company has issued 20,756 0.001% CCPS of Rs. 10 each to shareholders of Pisces eServices Private

Limited to acquires 20,132,581 equity shares of Pisces eServices Private Limited.

\* The Company had issued bonus shares in ratio of 1:134 during the year ended 31 March 2017 utilising the securities premium account and issuing additional shares in such ratio.

## [400300] Notes - Borrowings

### Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	65,318	83,815	65,318	83,815
Nature of security [Abstract]				
Nature of security				

### Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans taken for property, plant and equipment [Member]		Loans taken for vehicles [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	65,318	83,815	65,318	83,815
Nature of security [Abstract]				
Nature of security			Textual information (33) [See below]	Textual information (34) [See below]

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

	01/04/2019 to 31/03/2020
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (35) [See below]

## Textual information (33)

### Nature of security

Vehicle loan from banks carries interest rate between 9.25% to 10.00% per annum and is repayable in equal monthly installments over a period of 3 to 5 years. The loan is secured by way of: - Hypothecation of vehicles purchased using this loan facility and fixed deposits equal to 10% of total loan facilities used; - An unconditional and irrevocable corporate guarantee from ANI Technologies Private Limited equal to 60% of the Credit Facility plus all outstanding interest, charges and expenses and other monies payable by the borrower upto Rs. 510 crore.

## Textual information (34)

### **Nature of security**

Vehicle loan from banks carries interest rate between 9.25% to 10.00% per annum and is repayable in equal monthly installments over a period of 3 to 5 years. The loan is secured by way of: - Hypothecation of vehicles purchased using this loan facility and fixed deposits equal to 10% of total loan facilities used; - An unconditional and irrevocable corporate guarantee from ANI Technologies Private Limited equal to 60% of the Credit Facility plus all outstanding interest, charges and expenses and other monies payable by the borrower upto Rs. 510 crore.

## Textual information (35)

## Disclosure of notes on borrowings explanatory [Text Block]

	(Rs. in lakhs)	
	As at	As at
18. Borrowings	31 March 2020	31 March 2019
Non-current		
Secured		
Vehicle loans from banks ^	87,569	1,20,859
Vehicle loans from financial institutions ^	1,960	-
	89,529	1,20,859
Less: Amount disclosed under other financial liabilities (refer note 21)	24,211	37,044
	65,318	83,815

Notes:

^ Vehicle loan from banks and financial institutions carry interest rate between 9.25% to 12.50% per annum and is repayable in equal monthly installments over a period of 3 to 5 years. The loans are secured by way of:

- Hypothecation of vehicles purchased using this loan facility and fixed deposits; and
- An unconditional and irrevocable corporate guarantee from ANI Technologies Private Limited equal to 60% of the Credit Facility plus all outstanding interest, charges and expenses and other monies payable by the borrower upto Rs. 510 crore.

Reconciliation of movement of financial liabilities to cash flows arising from financing activities:

Particulars	As at 31 March 2020	As at 31 March 2019
Balance at beginning of the year	1,20,859	1,03,951
Proceeds from borrowings	6,772	47,635
Repayment of borrowings	(38,102)	(30,727)
Balance at year end	89,529	1,20,859

**[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 Lakhs 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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0	0	-2,303	0
Deferred tax liabilities	2	574		2
Net deferred tax liability (assets)	2	574	2,303	2
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Increase (decrease) through net exchange differences, deferred tax liability (assets)	-572	-1,729		-572
Total increase (decrease) in deferred tax liability (assets)	-572	-1,729		-572
Deferred tax liability (assets) at end of period	2	574	2,303	2
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 Lakhs of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	-2,303	0	0
Deferred tax liabilities	574		2	574
Net deferred tax liability (assets)	574	2,303	2	574
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Increase (decrease) through net exchange differences, deferred tax liability (assets)	-1,729		-572	-1,729
Total increase (decrease) in deferred tax liability (assets)	-1,729		-572	-1,729
Deferred tax liability (assets) at end of period	574	2,303	2	574
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 Lakhs of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]	Other temporary differences 1 [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	-2,303	0	0	-2,303
Deferred tax liabilities		2	574	
Net deferred tax liability (assets)	2,303	2	574	2,303
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Increase (decrease) through net exchange differences, deferred tax liability (assets)		-572	-1,729	
Total increase (decrease) in deferred tax liability (assets)		-572	-1,729	
Deferred tax liability (assets) at end of period	2,303	2	574	2,303
Description of other temporary differences		Identified intangibles on business combination (refer note 39)	Identified intangibles on business combination (refer note 39)	

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>31/03/2018</b>
Disclosure of income tax [TextBlock]	Textual information (36) [See below]		
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Total current tax expense (income) and adjustments for current tax of prior periods	0	0	
Total tax expense (income)	0	0	
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	
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	0	-2,303
Deferred tax liabilities	2	574	
Net deferred tax liability (assets)	2	574	2,303
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Increase (decrease) through net exchange differences, deferred tax liability (assets)	-572	-1,729	
Total increase (decrease) in deferred tax liability (assets)	-572	-1,729	
Deferred tax liability (assets) at end of period	2	574	2,303
Description of other temporary differences			
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Total tax expense (income)	0	0	
Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Total average effective tax rate	0.00%	0.00%	



## Textual information (36)

## Disclosure of income tax [Text Block]

	(Rs. in lakhs)	
37. Unrecognised deferred tax (net)	For the year ended31 March 2020	For the year ended31 March 2019
Deferred tax liability		
Property, plant and equipment	7,678	8,477
Identified intangibles on business combination (refer note 40)	2	574
	7,680	9,051
Deferred tax assets		
On carry forward business losses and unabsorbed depreciation	4,34,141	3,96,929
Property, plant and equipment	9,288	5,699
Provisions	6,733	4,394
Deferred Revenue	762	-
	4,50,924	4,07,021
Deferred tax assets / (liability) (net)	(2)	(574)

Minimum alternate tax credit entitlement	18	18
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For certain entities within the Group, net deferred tax assets have been recognised only to the extent that they have sufficient taxable temporary differences or there is convincing evidence that sufficient taxable profit will be available against which such deferred tax assets can be realised. The Group has the following unrecognised deferred tax assets:

(Rs. in lakhs)		
Particulars	For the year ended 31 March 2020	For the year ended 31 March 2019
Carry forward of business losses and unabsorbed depreciation *	12,50,460	11,39,210
Potential tax benefit @ 34.94% (2019 : 34.94%)	4,26,485	3,89,085
Carry forward of temporary differences *	48,429	5,625
Potential tax benefit @ 34.94% (2019 : 34.94%)	16,761	1,868

\*The business losses expire in 2021-28. The deductible temporary differences do not expire under current tax legislation.

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 Lakhs of INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]	Textual information (37) [See below]	
Whether company has received any government grant or government assistance	Yes	Yes
Description of accounting policy for government grants [TextBlock]	Textual information (38) [See below]	-
Description of nature and extent of government grants recognised in financial statements	Refer attachment	Refer attachment
Indication of other forms of government assistance with direct benefits for entity	Refer attachment	Refer attachment
Explanation of unfulfilled conditions and other contingencies attaching to government assistance	Refer attachment	Refer attachment
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	795	1,166

**Textual information (37)****Disclosure of accounting for government grants and disclosure of government assistance [Text Block]**

			(Rs. in lakhs)
39.	Government grants	As at 31 March 2020	As at 31 March 2019
	Opening balance	1,166	1,538
	Amortised during the year	371	372
	Closing balance	795	1,166

Government grant recognised pertain to refund of the excise duty component levied on motor vehicles registered for use solely as "Taxis" vide notification number 12/2012-Central Excise, dated 17 March 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 163(E), amended from time to time.

**Textual information (38)****Description of accounting policy for government grants [Text Block]****Government grants**

Government grants are recognised initially at fair values when there is reasonable assurance that they will be received and the entity will comply with the conditions associated with the grant. Government grants related to assets are presented in the balance sheet by setting up the grant as deferred income. The grant set up as deferred income is recognised in statement of profit and loss on a systematic basis over the useful life of the asset.

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

..(1)

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

Other current liabilities, others [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	2,382	1,245
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Deferred revenue	Deferred revenue
Other current liabilities, others	2,382	1,245

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

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
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	692	604	445	232
Provision leave encashment	28	87	1,089	1,349
Total provisions for employee benefits	720	691	1,534	1,581
CSR expenditure provision	0	0	0	0
Total provisions	720	691	1,534	1,581

**Details of loans [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of loans [Axis]	Security deposits [Member]		Security deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	791	3,507	3,729	2,238
Allowance for bad and doubtful loans	0	0	0	0
Total loans	791	3,507	3,729	2,238
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
Loans due by others	791	3,507	3,729	2,238
Total loans due by directors, other officers or others	791	3,507	3,729	2,238
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 Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Security deposits [Member]		Loans given other related parties [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	1,221	648	161	0
Allowance for bad and doubtful loans	1,221	648	0	0
Total loans	0	0	161	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
Loans due by others			161	0
Total loans due by directors, other officers or others			161	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

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

..(1)

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

Classification of other non-current financial assets others [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	2,581	3,595
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Bank deposits due to mature after 12 months from reporting date #	Bank deposits due to mature after 12 months from reporting date #
Other non-current financial assets, others	2,581	3,595

**Other current financial liabilities, others [Table]**

..(1)

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

Other current financial liabilities, others [Axis]	1		3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	35,704	33,393	22,168	18,558
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Accrued expenses	Accrued expenses	Trade deposits	Trade deposits
Other current financial liabilities, others	35,704	33,393	22,168	18,558

**Other current financial liabilities, others [Table]**

..(2)

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

Other current financial liabilities, others [Axis]	4		5	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	6,925	8,823	6,328	5,911
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Wallet liability	Wallet liability	Accrued salaries and benefits	Accrued salaries and benefits
Other current financial liabilities, others	6,925	8,823	6,328	5,911

**Other current financial liabilities, others [Table]**

..(3)

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

Other current financial liabilities, others [Axis]	6		8	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	2,121	121	72	55
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Creditors for capital goods	Creditors for capital goods	Merchant liability	Merchant liability
Other current financial liabilities, others	2,121	121	72	55

**Other current financial liabilities, others [Table]**

..(4)

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

Other current financial liabilities, others [Axis]	9		10	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	3	16	345	433
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Due to employees	Due to employees	Others	Others
Other current financial liabilities, others	3	16	345	433

**Other current financial liabilities, others [Table]**

..(5)

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

Other current financial liabilities, others [Axis]	11	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	5,597	0
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Lease liabilities	Lease liabilities
Other current financial liabilities, others	5,597	0

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	669	180	25	71
Mode of valuation			At lower of cost and net realisable value	At lower of cost and net realisable value

**Classification of inventories [Table]**

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Stock-in-trade [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	362	58	282	51
Mode of valuation	At lower of cost and net realisable value	At lower of cost and net realisable value	At lower of cost and net realisable value	At lower of cost and net realisable value

**Other non-current financial liabilities others [Table]**

..(1)

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

Other non-current financial liabilities others [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	1,908	0
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease liabilities	Lease liabilities
Other non-current financial liabilities, others	1,908	0

**Other current financial assets others [Table]**

..(1)

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

Other current financial assets others [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	70	0	0	0
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Finance lease receivable, secured (considered good)	Finance lease receivable, secured (considered good)	Finance lease receivable, secured (considered doubtful)	Finance lease receivable, secured (considered doubtful)
Other current financial assets others	70	0	0	0

**Other current financial assets others [Table]**

..(2)

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

Other current financial assets others [Axis]	3		4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	0	0	7,435	3,465
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Government grants	Government grants	Interest accrued on fixed deposits	Interest accrued on fixed deposits
Other current financial assets others	0	0	7,435	3,465



**Other current financial assets others [Table]**

..(3)

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

Other current financial assets others [Axis]	5		6	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	51	1,329	1,546	347
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Amount recoverable from payment gateway	Amount recoverable from payment gateway	Others, unsecured (considered good)	Others, unsecured (considered good)
Other current financial assets others	51	1,329	1,546	347

**Other current financial assets others [Table]**

..(4)

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

Other current financial assets others [Axis]	7		8	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	0	0	1,446	512
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Others, unsecured (considered doubtful)	Others, unsecured (considered doubtful)	Receivable from related parties	Receivable from related parties
Other current financial assets others	0	0	1,446	512

**Details of advances [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Capital advances [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	741	1,615	0	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	741	1,615		
Total advance due by directors other officers or others	741	1,615		
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Prepaid expenses [Member]		Advance tax [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	699	1,613	6,972	5,717
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	699	1,613	6,972	5,717
Total advance due by directors other officers or others	699	1,613	6,972	5,717
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Tax deducted at source [Member]		Other taxes receivable [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	6,972	5,717	2,795	2,305
Nature of other advance			Tax paid under protest (refer note 32)	Tax paid under protest (refer note 32)
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	6,972	5,717	2,795	2,305
Total advance due by directors other officers or others	6,972	5,717	2,795	2,305
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of advances [Axis]	Other advances, others [Member]		Advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	7	860	(A) 3,073	(B) 3,515
Nature of other advance	Rent paid in advance	Rent paid in advance		
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	7	860	3,073	3,515
Total advance due by directors other officers or others	7	860	3,073	3,515
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Footnotes

(A) Advances to merchants - INR. 50; Advance to suppliers, unsecured (considered good) - INR. 3,023.

(B) Advances to merchants - INR. 50; Advance to suppliers, unsecured (considered good) - INR. 3,465.

## Details of advances [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given suppliers [Member]		Advances given employees [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	(A) 0	(B) 0	74	210
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others			74	210
Total advance due by directors other officers or others			74	210
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Footnotes

(A) Advances to employees, unsecured (considered doubtful) - Rs. 544 Less: Allowance for doubtful advances - Rs. 544

(B) Advances to employees, unsecured (considered doubtful) - Rs. 316 Less: Allowance for doubtful advances - Rs. 316

## Details of advances [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given employees [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	(A) 0	(B) 0	6,318	7,254
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others			6,318	7,254
Total advance due by directors other officers or others			6,318	7,254
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Footnotes

(A) Capital advances, unsecured (considered doubtful) - Rs. 53 Less: Provision for doubtful advances - Rs. 53

(B) Capital advances, unsecured (considered doubtful) - Rs. 53 Less: Provision for doubtful advances - Rs. 53

## Details of advances [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Deposits with statutory authorities [Member]		Other advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	26,210	25,595	7	66
Nature of other advance			Rent paid in advance	Rent paid in advance
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	26,210	25,595	7	66
Total advance due by directors other officers or others	26,210	25,595	7	66
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
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	26,703	24,767	11,686	12,947
Allowance for bad and doubtful debts	15,017	11,820	0	0
Total trade receivables	11,686	12,947	11,686	12,947
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			11,686	12,947
Total trade receivables due by directors, other officers or others			11,686	12,947
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

## Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]	
	31/03/2020	31/03/2019
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	15,017	11,820
Allowance for bad and doubtful debts	15,017	11,820
Total trade receivables	0	0
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
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

**Other non-current liabilities others [Table]**

..(1)

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

Other non-current liabilities others [Axis]	1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	884	0
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Deferred revenue	Deferred revenue
Other non-current liabilities others	884	0

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (39) [See below]	
Total dividend receivable	0	0
Total other non-current financial assets	2,581	3,595
Advances, non-current	11,214	12,110
Total other non-current assets	11,214	12,110
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	(A) 21,559	(B) 19,999
Other balances with banks	(C) 10,736	(D) 20,911
Total balance with banks	32,295	40,910
Cash on hand	3	2
Total cash and cash equivalents	32,298	40,912
Bank balance other than cash and cash equivalents	(E) 2,55,055	(F) 1,22,679
Total cash and bank balances	2,87,353	1,63,591
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
Unbilled revenue	953	1,168
Total other current financial assets	11,501	6,821
Advances, current	35,682	36,640
Total other current assets	35,682	36,640
Total other non-current financial liabilities	1,908	0
Total other non-current liabilities	884	0
Current maturities of long-term debt	(G) 24,211	(H) 37,044
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Derivative liabilities	484	280
Total other current financial liabilities	1,03,958	1,04,634
Revenue received in advance	0	0
Advance received from customers	916	690
Total other advance	916	690
Total deposits refundable current	0	0
Taxes payable other tax	(I) 7,544	(J) 6,430
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	7,544	6,430
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	10,842	8,365

## Footnotes

(A) Balances with banks - on deposit accounts (with original maturity of 3 months or less)

(B) Balances with banks - on deposit accounts (with original maturity of 3 months or less)

(C) Balances with banks- on current accounts

(D) Balances with banks- on current accounts

(E) Other bank balances:

Balances with banks

- on deposit accounts (with original maturity greater than 3 months and due to mature within 12 months from the reporting date) # ^ - 2,54,349;

- on escrow accounts # - 706

^ Includes bank deposits hypothecated with banks against vehicle loans and other business purposes

# Includes escrow account and deposits which can be utilised towards settlement of customers and merchant liabilities

(F) Other bank balances:

Balances with banks

- on deposit accounts (with original maturity greater than 3 months and due to mature within 12 months from the reporting date) # ^ - 1,21,250;

- on escrow accounts # - 1,429

^ Includes bank deposits hypothecated with banks against vehicle loans and other business purposes

# Includes escrow account and deposits which can be utilised towards settlement of customers and merchant liabilities

(G) Current maturities of long-term borrowings (refer note 18)

(H) Current maturities of long-term borrowings (refer note 18)

(I) Statutory liabilities

(J) Statutory liabilities



## Textual information (39)

## Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

## 6. Right-of-use assets

			(Rs. in lakhs)
Particulars	Premises	Alliances (Parking premises)	Total
Gross carrying amount			
At 1 April 2019	9,680	3,958	13,638
Additions during the year	749	-	749
Balance at 31 March 2020	10,429	3,958	14,387
Accumulated depreciation			
Depreciation for the year	5,168	1,949	7,117
Balance at 31 March 2020	5,168	1,949	7,117
Carrying Amount (net)			
At 31 March 2020	5,261	2,009	7,270

		(Rs. in lakhs)
	As at	As at
Equity accounted investee	31 Mar	31 March
7. (refer note 46)		

	2020	2019
Investment in equity instruments of associate		
Nil (31 March 2019 : 803) equity shares of Vogo Automotive Private Limited of Rs.10 each, fully paid-up	-	3
Investment in equity instruments of associate		
Nil (31 March 2019 : 66,296) preference shares of Vogo Automotive Private Limited of Rs.10 each, fully paid-up	-	194
	-	197
		(Rs. in lakhs)
	As at	As at
9. Loans	31 Mar 2020	31 March 2019
Non-current		
Unsecured, considered good		
Security deposits	791	3,507
	791	3,507
Current		
Loans and advances to related parties #		
Loans to Ola Electric Mobility Inc.	161	-
Unsecured, Security deposits		
considered good	3,729	2,238

considered doubtful	1,221	648
Less: allowance for expected credit losses	(1,221)	(648)
	3,890	2,238
	4,681	5,745
# Loan to Ola Electric Mobility Inc. carries interest rate of 5.0365% p.a and is repayable on 31 August 2020.		
		(Rs. in lakhs)
	As at	As at
10. Other financial assets	31 Mar 2020	31 March 2019
Non-current		
Bank deposits due to mature after 12 months from reporting date #	2,581	3,595
	2,581	3,595
Current		
Finance lease receivable, secured *		
considered good	70	-
considered doubtful	31	31
Less: allowance for expected credit losses	(31)	(31)
	70	-
Unsecured, considered good		
Government grants	23	23

Less: allowance for expected credit losses	(23)	(23)
	-	-
Interest accrued on fixed deposits	7,435	3,465
Unbilled Revenue	953	1,168
Amount recoverable from payment gateway	51	1,329
Others, unsecured		
considered good	1,546	347
considered doubtful	423	220
Less: allowance for expected credit losses	(423)	(220)
	1,546	347
Related parties, unsecured, considered good		
Receivable from related parties	1,446	512
	11,501	6,821
	14,082	10,416
Notes:		
# Includes bank deposits hypothecated with banks	1,249	2,419
* Finance lease receivable is secured against the underlying assets given on lease pursuant to the lease agreements.		
		(Rs. in lakhs)
		As at

11. Income tax assets (net)	As at 31 Mar 2020	31 March 2019
Non-current		
Tax deducted at source	6,972	5,717
Tax paid under protest (refer note 32)	2,795	2,305
	9,767	8,022
		(Rs. in lakhs)
12. Other assets	As at 31 Mar 2020	As at 31 March 2019
Non-current		
Capital advances, unsecured		
considered good	741	1,615
considered doubtful	53	53
Less: Provision for doubtful advances	(53)	(53)
	741	1,615
Advances other than capital advances		
Prepaid expenses	699	1,613
Rent paid in advance	7	860
	1,447	4,088

		(Rs. in lakhs)
	As at	As at
	31 Mar 2020	31 March 2019
12. Other assets (continued)		
Current		
Prepaid expenses	6,318	7,254
Rent paid in advance	7	66
Balances with government authorities	26,210	25,595
Advances to merchants	50	50
Advances to employees, unsecured		
considered good	74	210
considered doubtful	544	316
Less: Allowance for doubtful advances	(544)	(316)
	74	210
Advance to suppliers, unsecured		
considered good	3,023	3,465
considered doubtful	354	93
Less: Allowance for doubtful advances	(354)	(93)
	3,023	3,465

	35,682	36,640
	37,129	40,728
		(Rs. in lakhs)
	As at	As at
13. Inventories	31 Mar 2020	31 March 2019
(At lower of cost and net realisable value)		
Raw materials (including packing materials)	25	71
Work-in-progress	362	58
Stock-in-trade (goods purchased for resale)	282	51
	669	180
(a) No goods in transit as on 31 March 2020 and 31 March 2019		
(b) Goods with third party amounting to Rs. 12.16 lakhs included in work-in-progress (31 March 2019: Nil)		
		(Rs. in lakhs)
	As at	As at
14. Trade receivables	31 Mar 2020	31 March 2019
Considered good (Unsecured)	11,686	12,947
Considered doubtful (Unsecured)	15,017	11,820
Less: Allowance for expected credit losses	(15,017)	(11,820)
	11,686	12,947

Of the above, trade receivable from related parties amounting to Rs.49 lakhs (31 March 2019: 19 lakhs)

	(Rs. in lakhs)	
	As at	As at
	31 Mar 2020	31 March 2019
15. Cash and bank balances		
Cash and cash equivalents		
Cash on hand	3	2
Balances with banks		
- on current accounts	10,736	20,911
- on deposit accounts (with original maturity of 3 months or less)	21,559	19,999
	32,298	40,912
Other bank balances		
Balances with banks		
- on deposit accounts (with original maturity greater than 3 months and due to mature within 12 months from the reporting date) # ^	2,54,349	1,21,250
- on escrow accounts #	706	1,429
	2,55,055	1,22,679
	2,87,353	1,63,591
^ Includes bank deposits hypothecated with banks against vehicle loans and other business purposes	18,648	10,255
# Includes escrow account and deposits which can be utilised towards settlement of customers and merchant liabilities	6,925	10,381



	(Rs. in lakhs)	
	As at 31 March 2020	As at 31 March 2019
16B. Other equity		
a) Compulsorily convertible cumulative preference shares		
Opening balance	6,68,198	6,68,129
Issue of preferred stock	122	69
Issue of preferred stock in subsidiary	247	-
Closing balance	6,68,567	6,68,198
b) Other components of equity		
Opening balance	83,829	74,618
CCPS - Derivative component (refer note 16A(b)(v))	(335)	(280)
Shares to be issued pursuant to call option rights (refer note 16A(b)(vi))	37,628	2,209
Share issue expenses	-	500
Shares option issued on account of business combination (refer Note 45)	(753)	6,782
Issue of preferred stock	(6,029)	-
Share of non-controlling interest	(8,428)	-
Closing balance	1,05,912	83,829
c) Securities premium account		

	Opening balance	9,09,148	7,82,737
	Issue of equity shares	1,781	2,955
	Share issue expenses	(1,339)	(1,220)
	Issue of preferred stock	2,55,784	1,24,676
	Issue of preferred stock in subsidiary	20,309	-
	Closing balance	11,85,683	9,09,148
d)	Share options outstanding account		
	Opening balance	17,787	14,275
	Share based payments (refer note 38)	2,932	6,467
	Issue of equity shares	(1,781)	(2,955)
	Shares option to be issued on account of business combination (refer Note 45)	753	-
	Closing balance	19,691	17,787
			(Rs. in lakhs)
16B. Other equity (continued)		As at 31 March 2020	As at 31 March 2019
e)	Retained earnings		
	Opening balance	(14,23,179)	(11,64,257)
	Loss for the year	(2,20,149)	(2,59,229)
	Other comprehensive income, net of tax	(472)	307
	Closing balance	(16,43,800)	(14,23,179)

f) Equity instrument through other comprehensive income - net change in fair value		
Opening balance	-	-
Other comprehensive income	35,596	-
Closing balance	35,596	-
g) Exchange differences on translating the financial statements of foreign operations		
Opening balance	(146)	(40)
Other comprehensive income	(381)	(106)
Closing balance	(527)	(146)
Total other equity	3,71,122	2,55,638

## Nature and purpose of other reserves

## Other components of equity

Other components of equity is used to account the shares to be issued pursuant to call option rights, changes in CCPS - derivative component and shares to be issued on account of business combination.

## Securities premium account

Securities premium reserve is used to record the premium on issue of shares. The reserve is utilised in accordance with the provisions of the Act.

## Share options outstanding account

The share options outstanding account is used to recognise the grant date fair value of options issued under ANI Technologies Private Limited Employee Stock Option Scheme.

## Retained earnings

Retained earnings are the accumulated loss incurred by the Group till date.

## Equity instrument through other comprehensive income - net change in fair value

The Equity instrument through other comprehensive income - net change in fair value is used to recognise net change in fair value of equity instruments through other comprehensive income.

## Exchange differences on translating the financial statements of foreign operations

The exchange differences on translating the financial statements of foreign operations is used to account gain or loss resulting from translation of foreign subsidiaries.

(Rs. in lakhs)		
17. Lease liabilities	As at	As at
	31 March 2020	31 March 2019
Non-current		

Lease liabilities	1,908	-
	1,908	-
Current		
Lease liabilities	5,597	-
	5,597	-
	7,505	-

		(Rs. in lakhs)	
		As at 31 March 2020	As at 31 March 2019
19. Provisions			
Non-current			
Provision for employee benefits			
Gratuity (refer note 33)		692	604
Compensated absences (refer note 33)		28	87
		720	691
Current			
Provision for employee benefits			
Gratuity (refer note 33)		445	232
Compensated absences (refer note 33)		1,089	1,349
		1,534	1,581
		2,254	2,272

	(Rs. in lakhs)	
	As at	As at
	31 March 2020	31 March 2019
20. Trade payables		
Total Outstanding dues of micro enterprises and small enterprises*	-	-
Total Outstanding dues of creditors other than micro enterprises and small enterprises	12,805	6,810
	12,805	6,810

\* Based on the information and records available with the management, there are no dues outstanding to micro and small enterprises covered under the Micro, Small and Medium Enterprises Development Act, 2006 as at 31 March 2019 and 31 March 2020.

	(Rs. in lakhs)	
	As at	As at
	31 March 2020	31 March 2019
21. Other financial liabilities		
Current		
Accrued expenses	35,704	33,393
Current maturities of long-term borrowings (refer note 18)	24,211	37,044
Trade deposits	22,168	18,558
Wallet liability	6,925	8,823
Accrued salaries and benefits	6,328	5,911

Creditors for capital goods	2,121	121
Merchant liability	72	55
Due to employees	3	16
Others	345	433
	97,877	1,04,354
		(Rs. in lakhs)
22. Other liabilities	As at 31 March 2020	As at 31 March 2019
Non-current		
Deferred revenue	884	-
	884	-
Current		
Deferred revenue	2,382	1,245
Statutory liabilities	7,544	6,430
Advances from customers	916	690
	10,842	8,365

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>31/03/2018</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (40) [See below]		
Description of estimates and critical accounting estimates explanatory [TextBlock]	Textual information (41) [See below]	-	
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Claims against company not acknowledged as debt	(A) 14,609	(B) 11,460	
Total contingent liabilities	14,609	11,460	
Classification of commitments [Abstract]			
Other commitments	1,627	3,022	
Total commitments	1,627	3,022	
Nature of other commitments	Capital commitments	Capital commitments	
Total contingent liabilities and commitments	16,236	14,482	
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	

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	3,80,141	2,56,854	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	(C) 2,311	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	

### Footnotes

(A) Contingent liabilities

(B) Contingent liabilities

(C) Refer note no. 34



## Textual information (40)

### Disclosure of additional balance sheet notes explanatory [Text Block]

#### 41. Goodwill allocation to cash generating units ("CGU")

For the purpose of impairment testing, goodwill is allocated to the Group's operating divisions which represent the lowest level within the Group at which the goodwill is measured for internal management purposes, which is not higher than the Group's operating segments.

The aggregate carrying amount of goodwill allocated to each unit are as follows :

	As at 31 March 2020	As at 31 March 2019
Transportation*	14,872	36,736
Wallet	1,080	1,080
Food	14,684	14,684
	30,636	52,500

\* As per the Scheme of amalgamation approved by the Honorable Regional Director, Hyderabad, goodwill arising from the amalgamation of a subsidiary is amortised over a period of 5 years starting from the financial year in which the Appointed Date of amalgamation i.e. 31 March 2015 falls (refer note 42). The same has been fully amortised during the financial year 2019-20.

Goodwill and indefinite life intangible assets are tested for impairment annually in accordance with the Group's procedure for determining the recoverable value of such assets. For the purpose of impairment testing, goodwill is allocated to a CGU representing the lowest level within the Group at which the goodwill is monitored for internal management purposes, and which is not higher than the Group's operating segment. The recoverable amount of the CGU is the higher of fair value less cost to sell ("FVLCTS") and its value in use ("VIU"). The FVLCTS of the CGU is determined based on the market capitalization approach, using the turnover and earnings multiples derived from observed market data. The VIU is determined based on discounted cash flow projections. Key assumptions on which the Group has based its determination of VIUs include :

- Estimated cash flow for five years based on formal approved internal management budgets with extrapolation of remaining period, wherever such budgets were shorter than five years period.
- Terminal value arrived by extrapolating last forecasted year cash flows to perpetuity using long-term growth rates. These long-term growth rates take into consideration external macroeconomic sources of data. Such long-term growth rate considered does not exceed that of the relevant business and industry.
- The key assumptions used in the estimation of the recoverable amount are as set below. The values assigned to the key assumptions represent management's assessment in the future trends in the relevant industries and have been based on historical data from internal sources.

	31 March 2020
Discount rate	19% to 25%
Terminal value growth rate	2% to 5%

As of 31 March 2020, the estimated recoverable amount of each of the CGU's exceeded its carrying amount, hence impairment is not required. The carrying amount of the CGU was computed by allocating the net assets to the operating segments for the purpose of impairment testing.

#### 44. Amalgamation

##### 44.1. Background

Serendipity Infolabs Private Limited ("TFS"), known under the brand name of Taxi For Sure, was a wholly owned subsidiary of ANI Technologies Private Limited.

ANI had acquired 100% equity interest in TFS from unrelated parties and became its holding Company with effect from 13 March 2015.

The business activities of ANI ("Transferee company") and TFS ("Transferor company") compliment each other. Therefore, in order to achieve economies of scale and efficiencies, the Board of Directors of each of these companies approved in the Scheme of Amalgamation ("Scheme") for the transfer of entire business of TFS to ANI.

The Scheme was approved by the shareholders of ANI and TFS on 12 June 2017 and was filed with the National Company Law Tribunal ("NCLT") in the month of June 2017. The Honorable Regional Director, Hyderabad approved the Scheme vide its order dated 28 July 2017 ("the effective date").

#### 44.2. Salient features of the Scheme of Amalgamation

1. The Appointed Date of the Scheme was 31 March 2015.
2. As per the Scheme, the Transferee Company has followed the 'Purchase' method of accounting prescribed under Accounting Standard 14, Accounting for Amalgamations, issued by the Institute of Chartered Accountants of India and notified by the National Advisory Committee on Accounting Standards, Ministry of Corporate Affairs vide Notification No. G.S.R. 739(E) dated 7 December 2016, as amended from time to time, read with Section 133 of the Companies Act, 2013.
3. The aggregate excess of the value of investment in the shares of the Transferor Company as reflected in the books of the Transferee Company over the fair value of the net assets of the Transferor Company i.e. the net effect of the adjustments was recognised by the Transferee Company as Goodwill in the books of account of the Transferee Company. Such Goodwill is being amortised over a period of 5 years starting from the financial year in which the Appointed Date of Amalgamation falls.

## 44.3. Accounting

The following table represents the particulars of assets and liabilities transferred to the Group and resultant Goodwill on account of the Amalgamation:

	(Rs. in lakhs)
Particulars	Amount
Total net assets / (liabilities) (A)	(3,164)
Total identified intangibles (B)	13,031
Fair value of net assets transferred (C = A + B)	9,867
Purchase consideration (value of investment in Transferor Company) (D)	1,19,187
Goodwill on Amalgamation (D - C) *	1,09,320

The Company had applied Accounting Standard (AS) 14, Accounting for Amalgamations, under its previous GAAP, in accounting for the Scheme on the basis that the appointed date is 31 March 2015 which is earlier than the transition date of 1 April 2015 for migration to Ind AS (from which date Ind AS 103, Business Combinations became applicable).

Therefore, even though the Scheme was given effect to in the period in which the Company followed Ind AS, due to the fact that the approved Scheme (processed under sections 230 to 233 of the Companies Act, 2013 in 2017-18) provides 31 March 2015 as the appointed date, Ind AS 103, Business Combinations had not been followed. If the Company had applied Ind AS 103, the Company would have accounted for the amalgamation as a common control transaction with the transfer of assets and liabilities of TFS at book values and the difference between the consideration and the value of net identifiable assets acquired being adjusted against capital reserve.

\*As at 31 March 2020, the Goodwill has been fully amortised.

## 45. Merger

## 45.1 Background

Birds Eye System Private Limited ("Ridlr"), known under the brand name of 'Ridlr', is a wholly owned subsidiary of ANI Technologies Private Limited. Ridlr provides service in the field of road traffic information & updates, real time information about bus, local train, metro and monorail schedules. Ridlr also provides the platform for mobile ticketing of metro and bus tickets.

ANI had acquired 55.9% equity interest in Ridlr with 100% voting rights from unrelated parties and consequently became the parent company of Ridlr with effect from 20 June 2018.

The business activities of ANI ("Transferee company") and Ridlr ("Transferor company") complimented each other. Therefore, in order to achieve economies of scale and efficiencies, the Board of Directors of each of these Companies approved in the Scheme of Merger ("Scheme") for the transfer of entire business of Ridlr to ANI.

The Scheme was approved by the shareholders of ANI and Ridlr on 22 May 2019 and was filed with The Honorable Regional Director, Hyderabad and the Scheme got approved vide its order dated 20 September 2019 ("the effective date").

## 45.2 Salient features of the Scheme of Merger

1. The Appointed Date of the Merger was 1 July 2018. With effect from the Appointed Date, all undertakings of the Transferor Company would stand transferred to and vested in or deemed to be transferred to and vested in the Company in accordance with the provisions of sections 230 to 233 of the Companies Act, 2013, without any further deed or act, subject to existing charges, if any thereon, in favour of banks and financial institutions.
2. The Transferee Company would follow the 'Acquisition' method of accounting prescribed under Indian Accounting Standard (IND AS) 103, Business Combination, issued by the Institute of Chartered Accountants of India and notified by the National Advisory Committee on Accounting Standards, Ministry of Corporate Affairs vide Notification No. G.S.R. 111(E) dated 16.02.2015, as amended from time to time, read with Section 133 of the Companies Act, 2013.
3. All assets, liabilities, loans, duties and obligations of the Transferor Company would stand transferred to the Company with effect from the appointed date.
4. Loans and other obligations due between the Transferor Company and the Company stand discharged.
5. With effect from the Appointed date, all staff, workmen and employees in relation to the Transferor Company would stand transferred to the Company.
6. The aggregate excess or deficit of the value of investment in the shares of the Transferor Company as reflected in the books of the Transferee Company over the fair value of the net assets of the Transferor Company i.e. the net effect of the adjustments would be recognised by the

Transferee Company as Goodwill or Capital Reserve, as the case may be.

7. The Transferee Company will purchase the remaining equity interest of 44.1% from the existing shareholder by issuing equivalent share capital of the Transferee Company. Upon the Scheme becoming effective, the entire share capital of Transferor Company shall be cancelled and extinguished.

## 45.3 Accounting

The following table represents the particulars of assets and liabilities transferred to the Company and resultant Goodwill on account of the Merger:

	(Rs. in lakhs)
Particulars	Amount
Net tangible and intangible assets	28
Non-current assets	55
Current assets	285
Non-current liabilities	(43)
Current liabilities	(1,443)
Total net tangible and intangible assets	(1,118)
Identified intangibles on Merger	
Trade name	264
Intellectual property	1,366
Deferred tax liabilities on above	-
Total identified intangibles	1,630
Fair value of net assets transferred	512
Purchase consideration (value of investment in Transferor Company)	15,384
Goodwill on Acquisition	14,872

Note : The Transferee Company has purchased the remaining equity interest of 44.1% from the existing shareholder by issuing equivalent share capital of the Transferee Company on 10 January 2020. The entire share capital of Transferor Company has also been cancelled and extinguished.

## 46. Equity accounted investee

On June 29 2018, the Group had acquired 20.4% stake in Vogo Automotive Private Limited "Vogo". Vogo is engaged in the business of plying vehicles on hire and self-drive model.

The following table summarises the financial information of Vogo

	(Rs. in lakhs)
	31 Mar 2019
Percentage ownership interest	20.40%
Non- current assets	4,098
Current assets	3,957
Non- current liabilities	(1,264)
Current liabilities	(1,843)
Net Assets	4,948
Group's share of Net Assets (20.4%)	1,009
Carrying amount of interest in associates	999
- Share of loss	(801)
- Share of other comprehensive income	(1)
Net Carrying amount of interest in associates	197
The following table summarises the profit and loss of Vogo	(Rs. in lakhs)
	For the year ended
	31 March 2019
Revenue	737
Loss	(3,927)
Other comprehensive revenue	(7)
Total comprehensive income	(3,934)
Group's share of Profit (20.4%)	(801)

Group's share of OCI (20.4%)	(1)
Group's share of total comprehensive income (20.4%)	(802)

In the year ended 31 March 2019 the Group did not receive dividends from its associates.

During the year ended 31 March 2020 Vogo had issued compulsorily convertible preference shares to external shareholders, as a result the Company's share in Vogo has come down below 20% and Vogo is no longer an associate.

#### 47. Slump sale of a business

On 19 December 2018, ANI sold its Electric Vehicle business OLA Electric Mobility Private Limited, ("OEM") ("Buyer"). Under the agreement, ANI agreed to transfer its business of electric mobility, along with the right to use brand "OLA", to OEM through a slump sale. The acquisition was executed through a Business Transfer Agreement ("BTA") for a purchase consideration of Rs. 2,220 lakhs payable by the issuance Optionally Convertible and Redeemable Preference Shares of OEM having a face value of Rs. 10 each.

	(Rs. in lakhs)
Particulars	Amount (Year ended 31 March 2019)
Total selling price	2,222
Net assets sold through slump sale	148
Gain on sale of assets through slump sale	2,074

The consolidated statement of profit and loss also includes Rs. 42 lakhs of gain on sale of other assets, net.

#### 48. Long-term contracts

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

## Textual information (41)

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

#### Use of estimates and judgements

In preparing these consolidated financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

#### Judgements

Information about judgements made in applying accounting policies that have the most significant effects on the amounts recognised in the financial statements is included in the notes:

Note 3.5 - Commission revenue: whether the Group acts as an agent rather than as a principal in a transaction.

Note 3.3 - Capitalisation of Internally generated software: identification of costs to be capitalised and identification of research and development phase.

Note 3.10 - Leases: whether an arrangement contains a lease and lease classification.

Note 40 - Business combination: whether the Group has de facto control over an investee.

#### Assumptions and estimation uncertainties

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment are included in the following notes:

- Note 3.2 and Note 3.3 - useful life of property, plant and equipment and intangibles;
- Note 3.4 - impairment of financial assets: key assumptions over expected credit losses associated with its assets carried at amortised cost;
- Note 3.4 - impairment of non-financial assets: key assumptions;
- Note 3.9 - measurement of defined benefit obligations: key actuarial assumptions;
- Note 3.12 - recognition of deferred tax assets: availability of future taxable profit against which tax losses carried forward can be used;
- Note 3.14 - recognition and measurement of provisions and contingencies: key assumptions about the likelihood and magnitude of an outflow of resources;
- Note 3.17(v) - fair value of derivatives;
- Note 3.1 - acquisition of subsidiary: fair value of consideration transferred (including contingent consideration).

All assets and liabilities are classified into current and non-current.

All assets and liabilities are classified into current and non-current.

#### Assets

An asset is classified as current when it satisfies any of the following criteria:

- a) it is expected to be realised in, or is intended for sale or consumption in, the Group's normal operating cycle;
- b) it is held primarily for the purpose of being traded;
- c) it is expected to be realised within 12 months after the reporting date;
- d) or it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets.

All other assets are classified as non-current.

#### Liabilities

A liability is classified as current when it satisfies any of the following criteria:

- a) it is expected to be settled in the Group's normal operating cycle;
- b) it is held primarily for the purpose of being traded;
- c) it is due to be settled within 12 months after the reporting date; or
- d) the Group does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include current portion of non-current financial liabilities.

All other liabilities are classified as non-current.

#### Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents within a period of 12 months.



**[611800] Notes - Revenue**

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

	<b>01/04/2019 to 31/03/2020</b>
Disclosure of revenue [TextBlock]	Textual information (42) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (43) [See below]

## Textual information (42)

## Disclosure of revenue [Text Block]

	(Rs. in lakhs)	
	As at	As at
23. Revenue from operations	31 March 2020	31 March 2019
Commission income and convenience fees	2,02,633	1,88,764
Lease rentals	44,075	48,471
Sale of food	1,586	49
Other operating income		
Income from data charges	4,232	5,857
Subscription income	1,223	2,721
Marketing fees	4,909	2,292
Royalty income	17	19
Others	7,790	6,190
	2,66,465	2,54,363
Commission income and convenience fees		
Mobility business		
Gross commission income and convenience fees	2,42,317	2,12,671
Less: Discount on rides	(40,195)	(32,257)
	2,02,121	1,80,414
Wallet business		

Gross commission income and convenience fees	415	432
	415	432
Food delivery business		
Gross commission income and convenience fees	96	7,918
	96	7,918
	2,02,633	1,88,764
Sale of food		
Gross commission income and convenience fees	1,895	91
Less: Discount on sale of food	(309)	(42)
	1,586	49

## Textual information (43)

### Description of accounting policy for recognition of revenue [Text Block]

#### Revenue recognition

#### Accounting policy on Ind AS 115

The Group recognises revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. A 5-step approach is used to recognise revenue as below:

Step 1: Identify the contract(s) with a customer

Step 2: Identify the performance obligation in contract

Step 3: Determine the transaction price

Step 4: Allocate the transaction price to the performance obligations in the contract

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

Contract assets are recognised when there is excess of revenue earned over billings on contracts. Contract assets are classified as unbilled revenue (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms. Unearned and deferred revenue ("contract liability") is recognised when there is billings in excess of revenues.

#### i. Commission income and convenience fee

Revenue is primarily derived from commission and convenience fees, where the Group facilitates access to its technology platforms to its customers. Revenue is recognised net of discounts given to its customers. Revenue is recognized to the extent that it is probable that the economic benefits associated with the transaction will flow to the entity and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

#### ii. Lease rentals

##### a) Operating leases

Leases in which the Group as a lessor does not transfer substantially all the risks and rewards of ownership of the asset are classified as operating leases. Lease income from operating leases is recognised in the statement of profit and loss on a straight-line basis over the lease term, unless another systematic basis is more representative of the time pattern in which use benefit derived from the leased asset is diminished. Non cash consideration received for services has been recognised over the lease period.

##### b) Finance leases

Assets given under finance lease are recognized as a receivable at an amount equal to the net investment in the lease. After initial recognition, the Group apportions lease rentals between the principal repayment and interest income so as to achieve a constant periodic rate of return on the net investment outstanding in respect of the finance lease. The interest income is recognized in the statement of profit and loss under other income.

#### iii. Royalty income

Income from royalties are recognised based on contractual agreements. These are royalty received for using of Trade-mark and Technology know-how.

#### iv. Revenue from sale of food

Revenue from the sale of food is the amount received from food aggregator platforms. The receipts from the food aggregators is net of commission and discount. The gross amount is recorded as revenue and the expenses are recorded in operational expenses. The revenue is recognised when the order has been dispatched from the kitchen i.e. on accrual basis.

#### v. Other operating income

##### a. Income from data charges

The Group accounts for income from data charges from operators and drivers and such fee is recognized as and when the right to receive is established. Further the Group accounts for other operating income as and when the right to receive the income is established.

##### b. Subscription income

The Group accounts for subscription income from Ola Select and share pass from customers in which Ola Select fee is recognized on a straight line basis over the term of the subscription and share pass fees is recognised based on the rides taken or subscription period whichever is earlier.

##### c. Marketing fees

Marketing fees is charged to vendors for use of the Ola money platform for advertisement of their insurance products & services. Such fees is

recognized as revenue on completion of the performance obligation and when the right to receive the income is established.

d. Others

Commission income charged to merchants on utilisation of wallet money by their customers against purchase of goods and services and commission charged to customers on transfer of wallet money to their bank accounts is recognised as revenue at the time of utilisation and withdrawal of wallet money respectively.

### [612400] Notes - Service concession arrangements

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 Lakhs of INR

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 defined benefit plans [Table]

..(1)

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

Defined benefit plans [Axis]	Multi-employer defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Contribution to provident fund (Defined contribution):	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Contribution to provident fund (Defined contribution); Compensated absences (other short-term employee benefit) & Gratuity (Defined benefit plan):	Contribution to provident fund (Defined contribution); Compensated absences (other short-term employee benefit) & Gratuity (Defined benefit plan):
Description of nature of benefits provided by plan	Textual information (44) [See below]	Textual information (45) [See below]
Surplus (deficit) in plan [Abstract]		
Net surplus (deficit) in plan	0	0
Actuarial assumption of discount rates	4.87%	6.53%

**Disclosure of net defined benefit liability (assets) [Table]**

..(1)

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

Defined benefit plans [Axis]	Multi-employer defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	Gratuity (unfunded)		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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)	91	341	
Interest expense (income), net defined benefit liability (assets)	49	59	
Payments from plan, net defined benefit liability (assets)	324	114	
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	0	41	
Increase (decrease) through other changes, net defined benefit liability (assets)	(A) 485	(B) -310	
Total increase (decrease) in net defined benefit liability (assets)	301	17	
Net defined benefit liability (assets) at end of period	1,137	836	819

(A) Remeasurements - actuarial (gain)/ loss

(B) Remeasurements - actuarial (gain)/ loss

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of employee benefits [TextBlock]	Textual information (46) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

**Textual information (44)****Description of nature of benefits provided by plan**

**Employee benefits Contribution to provident fund (Defined contribution):** The Company makes contributions, determined as a specified percentage of employee salaries, in respect of employees towards Provident Fund, which is a defined contribution plan. The Company has no obligations other than to make the specified contributions. The contribution are charged to the statement of profit and loss as they accrue. The amount recognised as an expense towards contribution to Provident Fund for the year aggregated to Rs. 918 lakhs (2016 : Rs. 1,050 lakhs).

**Compensated absences (other short-term employee benefit):** The Company provides compensated absences facility subject to certain rules. The liability is provided based on the number of days of unutilized leave at each balance sheet date on the basis of current salary. Amount of Rs. 251 lakhs (2016 : Rs. 201 lakhs) has been recognised in the statement of profit and loss on account of provision for compensated absence.

**Gratuity (Defined benefit plan):** The Company has a defined benefit gratuity plan as per the Payment of Gratuity Act, 1972 ('Gratuity Act'). Under the Gratuity Act, employee who has completed five years of service is entitled to specific benefit. The level of benefit provided depends on the employee's length of service and salary at retirement/termination age.

## Textual information (45)

### Description of nature of benefits provided by plan

Employee benefits Contribution to provident fund (Defined contribution): The Company makes contributions, determined as a specified percentage of employee salaries, in respect of employees towards Provident Fund, which is a defined contribution plan. The Company has no obligations other than to make the specified contributions. The contribution are charged to the statement of profit and loss as they accrue. The amount recognised as an expense towards contribution to Provident Fund for the year aggregated to Rs. 918 lakhs (2016 : Rs. 1,050 lakhs).

Compensated absences (other short-term employee benefit): The Company provides compensated absences facility subject to certain rules. The liability is provided based on the number of days of unutilized leave at each balance sheet date on the basis of current salary. Amount of Rs. 251 lakhs (2016 : Rs. 201 lakhs) has been recognised in the statement of profit and loss on account of provision for compensated absence.

Gratuity (Defined benefit plan): The Company has a defined benefit gratuity plan as per the Payment of Gratuity Act, 1972 ('Gratuity Act'). Under the Gratuity Act, employee who has completed five years of service is entitled to specific benefit. The level of benefit provided depends on the employee's length of service and salary at retirement/termination age.

## Textual information (46)

### Disclosure of employee benefits [Text Block]

#### 33. Employee benefits

##### Contribution to provident fund (Defined contribution):

The Group makes contributions, determined as a specified percentage of employee salaries, in respect of employees of the Indian companies in the Group towards Provident Fund, which is a defined contribution plan. The Group has no obligations other than to make the specified contributions. The contribution are charged to the statement of profit and loss as they accrue. The amount recognised as an expense towards contribution to Provident Fund for the year aggregated to Rs. 992 lakhs (2019 : Rs. 1,244 lakhs).

##### Compensated absences (other short-term employee benefit):

The Group provides compensated absences facility subject to certain rules. The liability is provided for based on the number of days of unutilized leave at each balance sheet date on the basis of current salary. An amount of Rs. 197 lakhs (2019 : Rs. 563 lakhs) has been recognised in the statement of profit and loss on account of provision for compensated absences.

##### Gratuity (Defined benefit plan):

The Indian Companies within the Group have a defined benefit gratuity plan as per the Payment of Gratuity Act, 1972 ('Gratuity Act'). Under the Gratuity Act, an employee who has completed five years of service is entitled to specific benefit. The level of benefit provided is depending on the employee's length of service and salary at retirement/termination.

Based on an independent actuarial valuation, the following tables set out the amounts recognised in the Group's financial statements:

	(Rs. in lakhs)	
Reconciliation of present value of defined benefit obligation	Gratuity (unfunded)	
	For the year ended 31 March 2020	For the year ended 31 March 2019
Obligations at year beginning	836	819
Obligations acquired on account of business combination	-	41
Service cost	91	341
Interest cost	49	59
Benefit paid	(324)	(114)
Remeasurements - actuarial (gain)/ loss	485	(310)
Obligations at year end	1,137	836
Expense recognised in the statement of profit and loss:	(Rs. in lakhs)	
	For the year ended31 March 2020	For the year ended31 March 2019



Service cost	91	341
Interest cost	49	59
Net gratuity cost	140	400
Remeasurements recognised in other comprehensive income:		(Rs. in lakhs)
	For the year ended31 March 2020	For the year ended31 March 2019
Remeasurements - actuarial (gain)/ loss	485	(310)
	485	(310)

## Assumptions used to determine defined benefit obligation:

	For the year ended31 March 2020	For the year ended31 March 2019
Discount Rate	4.87%	6.53%
Weighted average rate of increase in compensation levels	5.00% p.a. for the next 2 years, 10.00% p.a. thereafter, starting from the 3rd year	14.00%
Rate of employee turnover	47% to 66%	43% to 68%
Mortality rate during employment	Indian Assured Lives Mortality (2006-08)	Indian Assured Lives Mortality (2006-08)
Weighted average duration of projected benefit obligation	2 to 4 years	3 to 8 years

The Group assesses these assumptions with its projected long-term plans of growth and prevalent industry standards. The discount rate is based on the government securities yield.

Sensitivity for significant actuarial assumptions is computed by varying one actuarial assumption used for the valuation of the defined benefit obligation by one percentage, keeping all other actuarial assumptions constant

Sensitivity analysis of significant assumptions:

The following table presents a sensitivity analysis to one of the relevant actuarial assumptions, holding other assumptions constant, showing how the defined benefit obligation would have been affected by changes in the relevant actuarial assumptions that were reasonably possible at the reporting date

(Rs. in lakhs)		
Particulars	For the year ended31 March 2020	For the year ended31 March 2019
Discount rate		
1% increase	(15)	(19)
1% decrease	16	21
Salary		
1% increase	15	13
1% decrease	(14)	(12)
Employee turnover		
1% increase	(9)	(15)
1% decrease	14	16
Maturity profile of defined benefit obligation:		(Rs. in lakhs)
	For the year ended31 March 2020	For the year ended31 March 2019
Within 1 year	443	239
1-2 year	305	271
2-3 year	180	169
3-4 year	117	91
4-5 year	74	51
5 years and above	88	69
10 years and above	9	145

**[612800] Notes - Borrowing costs**

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
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 finance lease and operating lease by lessor [Table]**

..(1)

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

<b>Maturity [Axis]</b>	<b>Not later than one year [Member]</b>	<b>Later than one year and not later than five years [Member]</b>	<b>Later than five years [Member]</b>
	<b>31/03/2019</b>	<b>31/03/2019</b>	<b>31/03/2019</b>
Disclosure of finance lease and operating lease by lessor [Abstract]			
Disclosure of finance lease and operating lease by lessor [Line items]			
Minimum finance lease payments receivable at present value	0	0	0

**Disclosure of finance lease and operating lease by lessee [Table]**

..(1)

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

<b>Maturity [Axis]</b>	<b>Not later than one year [Member]</b>		<b>Later than one year and not later than five years [Member]</b>	
	<b>31/03/2020</b>	<b>31/03/2019</b>	<b>31/03/2020</b>	<b>31/03/2019</b>
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	0	0	0	0
Minimum lease payments payable under non-cancellable operating lease	5,771	806	2,263	52

**Disclosure of finance lease and operating lease by lessee [Table]**

..(2)

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

<b>Maturity [Axis]</b>	<b>Later than five years [Member]</b>	
	<b>31/03/2020</b>	<b>31/03/2019</b>
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	0	0

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of leases [TextBlock]	Textual information (47) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
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

## Textual information (47)

## Disclosure of leases [Text Block]

		(Rs. in lakhs)
	For the year ended 31 March 2020	For the year ended 31 March 2019
35. Leases		
Where group is a lessee		
A. Short term leases		
<p>The Group has certain operating leases for office facilities and alliances (parking premises) (short term leases). Such leases are generally with the option of renewal against increased rent and premature termination of agreement on mutual consent of both the parties. Rental expenses of Rs. 4,591 lakhs and Rs. 9,299 lakhs for offices and alliances respectively in respect of obligation under operating leases have been recognised in the Statement of Profit and Loss.</p>		
B. Leases liabilities		
<p>The Group has taken offices premises and parking premises under lease and liability towards these leases are classified as lease liabilities. The undiscounted maturities of lease payments, including interest thereon over the remaining lease term as on 31 March 2020 are as follows:</p>		
		(Rs. in lakhs)
Term		Undiscounted lease payments
Not later than 1 year		5,771
Later than 1 year and not less than 5 years		2,263

8,034

Variable rental expenses of Rs. 244 lakhs for alliances in respect of obligation under leases have been recognised in the Statement of Profit and Loss.

Where group is a lessor

The Group has leased out motor vehicles. The lease term is in the range of 1-36 months. There is no escalation or renewal clause in the lease agreement and sub-letting is not permitted. The carrying amounts of motor vehicles given on operating lease and depreciation thereon for the period are:

Particulars	For the year ended 31 March 2020	For the year ended 31 March 2019
Gross carrying amount	1,73,035	1,22,714
Accumulated depreciation	82,855	24,424
Net carrying amount	90,180	98,291
Depreciation for the period	31,330	18,350

During the year an amount of Rs. 44,075 lakhs was recorded as rental income in the Statement of profit and loss (2019 : Rs. 48,471 lakhs) from the leasing of vehicles.

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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 Lakhs of INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</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 Lakhs of INR

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</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****Miscellaneous other operating revenues [Table]**

..(1)

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

<b>Miscellaneous other operating revenues [Axis]</b>	<b>1</b>		<b>2</b>	
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	4,232	5,857	1,223	2,721
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Income from data charges	Income from data charges	Subscription income	Subscription income
Miscellaneous other operating revenues	4,232	5,857	1,223	2,721

**Miscellaneous other operating revenues [Table]**

..(2)

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

Miscellaneous other operating revenues [Axis]	3		4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	4,909	2,292	17	19
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Marketing fees	Marketing fees	Royalty income	Royalty income
Miscellaneous other operating revenues	4,909	2,292	17	19

**Miscellaneous other operating revenues [Table]**

..(3)

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

Miscellaneous other operating revenues [Axis]	5	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	7,790	6,190
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Others	Others
Miscellaneous other operating revenues	7,790	6,190



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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (48) [See below]	
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	2,48,294	2,37,284
Other operating revenues	18,171	17,079
Other operating revenues	18,171	17,079
Total revenue from operations other than finance company	2,66,465	2,54,363
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	2,66,465	2,54,363
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	18,171	17,079
Total other operating revenues	18,171	17,079
Total other operating revenues	18,171	17,079
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	18,171	17,079
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]		
Interest on fixed deposits, non-current investments	11,817	10,530
Interest on other non-current investments	(A) 407	(B) 470
Total interest income on non-current investments	12,224	11,000
Total interest income	12,224	11,000
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	(C) 2,230	(D) 4,387
Total net gain/loss on sale of investments	2,230	4,387
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 derivatives	(E) 131	(F) 4,337
Total net gain/loss on foreign currency fluctuations treated as other income	131	4,337
Excess provisions written back	(G) 408	(H) 628
Miscellaneous other non-operating income	(I) 3,075	(J) 3,646
Total other non-operating income	3,614	8,611
Total other income	18,068	23,998
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Interest expense non-current loans, banks	(K) 10,482	(L) 12,042
Total interest expense non-current loans	10,482	12,042
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0

Interest lease financing	1,131	0
Other interest charges	(M) 49	(N) 60
Total interest expense	11,662	12,102
Other borrowing costs	169	204
Total finance costs	11,831	12,306
Employee benefit expense [Abstract]		
Salaries and wages	53,393	64,620
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	(O) 992	(P) 1,244
Total contribution to provident and other funds	992	1,244
Employee share based payment [Abstract]		
Employee share based payment- Cash settled	(Q) 3,135	(R) 5,380
Total employee share based payment	3,135	5,380
Leave encashment expenses		
	(S) 197	(T) 563
Gratuity	(U) 91	(V) 341
Staff welfare expense	2,271	3,403
Total employee benefit expense	60,079	75,551
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	(W) 36,322	(X) 39,981
Amortisation expense	(Y) 37,001	(Z) 31,713
Total depreciation, depletion and amortisation expense	73,323	71,694
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	(AA) 13,890	(AB) 18,012
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	6,208	4,108
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(AC) 85	(AD) 1,191
Total rates and taxes excluding taxes on income	85	1,191
Subscriptions membership fees	226	0
Electricity expenses	1,079	1,633
Telephone postage	(AE) 7,816	(AF) 8,989
Printing stationery	207	249
Information technology expenses	(AG) 26,682	(AH) 28,074
Travelling conveyance	(AI) 3,024	(AJ) 5,230
Legal professional charges	9,242	9,452
Training recruitment expenses	(AK) 1,144	(AL) 2,037
Vehicle running expenses	23,067	13,887
Safety security expenses	1,855	2,410
Directors sitting fees	0	0
Donations subscriptions	43	6
Bank charges	366	0
Advertising promotional expenses	(AM) 48,490	(AN) 46,902
Cost repairs maintenance other assets	(AO) 273	(AP) 379
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]		
Total net provisions charged	0	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	115	101
Total payments to auditor	115	101
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	2,16,883	2,36,370
Total other expenses	3,60,695	3,79,030
Current tax [Abstract]		
Total current tax	0	0

## Footnotes

- (A) Interest income on financial assets carried at amortised cost ( Security deposits)
- (B) Interest income on financial assets carried at amortised cost ( Security deposits)
- (C) Gain on sale of mutual fund units - INR. 2,222 & Changes in fair value of mutual fund units - INR. 8
- (D) Gain on sale of mutual fund units - INR. 4,368 & Changes in fair value of mutual fund units - INR. 19
- (E) Changes in fair value of derivative liability (refer note 16A(b)(v))
- (F) Changes in fair value of derivative liability (refer note 16A(b)(v))
- (G) Liabilities no longer required, written back
- (H) Liabilities no longer required, written back
- (I) Income from sub-lease - INR 111; Foreign exchange gain, net - INR 12, & Miscellaneous income - INR 2,952.
- (J) Interest income on financial assets carried at amortised cost (Lease of vehicles) - INR 18; Income from sub-lease - INR 70; Interest received on tax refunds - INR 4; Gain on sale of assets, net (refer note 47) - INR 2,115; & Miscellaneous income - INR 1,439.
- (K) Interest expense on - Vehicle loans
- (L) Interest expense on - Vehicle loans
- (M) Defined benefit obligation (refer note 33) - INR 49
- (N) Defined benefit obligation (refer note 33) - INR 59 & Bank overdraft - INR 1
- (O) Contribution to provident fund (refer note 33)
- (P) Contribution to provident fund (refer note 33)
- (Q) Share based payments (refer note 38)
- (R) Share based payments (refer note 38)
- (S) Compensated absences (refer note 33)
- (T) Compensated absences (refer note 33)
- (U) Gratuity service cost (refer note 33)
- (V) Gratuity service cost (refer note 33)
- (W) Depreciation of property, plant and equipment (note 4)
- (X) Depreciation of property, plant and equipment (note 4)
- (Y) Amortisation of intangible assets (note 5) - INR 8,020; Depreciation of right of use asset (note 6) - INR 7,117; & Amortisation of goodwill (note 5) - 21,864
- (Z) Amortisation of intangible assets (note 5) - INR 9,849; & Amortisation of goodwill (note 5) - 21,864
- (AA) Rent (refer note 35)
- (AB) Rent (refer note 35)
- (AC) Rates and taxes
- (AD) Rates and taxes
- (AE) Telephone and communication
- (AF) Telephone and communication
- (AG) Technology cost
- (AH) Technology cost
- (AI) Conveyance and travelling expenses
- (AJ) Conveyance and travelling expenses
- (AK) Recruitment and training expenses
- (AL) Recruitment and training expenses
- (AM) Advertising, marketing and sales promotion
- (AN) Advertising, marketing and sales promotion
- (AO) Repairs and maintenance
- (AP) Repairs and maintenance

## Textual information (48)

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

	(Rs. in lakhs)	
	As at	As at
	31 March 2020	31 March 2019
23. Revenue from operations		
Commission income and convenience fees	2,02,633	1,88,764
Lease rentals	44,075	48,471
Sale of food	1,586	49
Other operating income		
Income from data charges	4,232	5,857
Subscription income	1,223	2,721
Marketing fees	4,909	2,292
Royalty income	17	19
Others	7,790	6,190
	2,66,465	2,54,363
Commission income and convenience fees		
Mobility business		
Gross commission income and convenience fees	2,42,317	2,12,671
Less: Discount on rides	(40,195)	(32,257)
	2,02,121	1,80,414
Wallet business		

Gross commission income and convenience fees	415	432
	415	432
Food delivery business		
Gross commission income and convenience fees	96	7,918
	96	7,918
	2,02,633	1,88,764
Sale of food		
Gross commission income and convenience fees	1,895	91
Less: Discount on sale of food	(309)	(42)
	1,586	49
		(Rs. in lakhs)
24. Other income	As at 31 Mar 2020	As at 31 March 2019
Interest income on financial assets carried at amortised cost		
Bank deposits	11,817	10,530
Security deposits	407	470
Lease of vehicles	-	18
Income on financial assets carried at fair value through profit or loss		

Gain on sale of mutual fund units	2,222	4,368
Changes in fair value of mutual fund units	8	19
Other non-operating income		
Changes in fair value of derivative liability (refer note 16A(b)(v))	131	4,337
Liabilities no longer required, written back	408	628
Income from sub-lease	111	70
Foreign exchange gain, net	12	-
Interest received on tax refunds	-	4
Gain on sale of assets, net (refer note 47)	-	2,115
Miscellaneous income	2,952	1,439
	18,068	23,998
		(Rs. in lakhs)
25. Employee benefits expense	As at 31 March 2020	As at 31 March 2019
Salaries, allowances and bonus	53,393	64,620
Share based payments (refer note 38)	3,135	5,380
Contribution to provident fund (refer note 33)	992	1,244
Gratuity service cost (refer note 33)	91	341
Compensated absences (refer note 33)	197	563
Staff welfare expenses	2,271	3,403
	60,079	75,551

(Rs. in lakhs)

26. Delivery and operating expense	As at 31 March 2020	As at 31 March 2019
Delivery charges	231	26,716
Discount voucher expenses	122	13,717
Loss on orders	88	3,990
Manpower supply charges	507	828
Rent-Delivery kitchens	357	705
Delivery kitchen expenses	844	-
Commission Expense	375	-
	2,524	45,956

(Rs. in lakhs)

27. Cost of goods sold	As at 31 Mar 2020	As at 31 March 2019
Cost of food and beverages consumed	1,392	81
Purchases of stock-in-trade	584	-
Changes in inventories of raw material, work-in-progress and stock-in-trade	(489)	-
	1,487	81

(Rs. in lakhs)



28. Finance costs	As at 31 March 2020	As at 31 March 2019
Interest expense on		
Vehicle loans	10,482	12,042
Lease obligation	1,131	-
Defined benefit obligation (refer note 33)	49	59
Bank overdraft	-	1
Other borrowing costs	169	204
	11,831	12,306
		(Rs. in lakhs)
29. Depreciation and amortisation	As at 31 March 2020	As at 31 March 2019
Depreciation of property, plant and equipment (note 4)	36,322	39,981
Amortisation of intangible assets (note 5)	8,020	9,849
Depreciation of right of use asset (note 6)	7,117	-
Amortisation of goodwill (note 5)	21,864	21,864
	73,323	71,694
		(Rs. in lakhs)
30. Other expenses	As at 31 March 2020	As at 31 March 2019
Driver related expenses	1,49,040	1,65,874
Advertising, marketing and sales promotion	48,490	46,902
Fair value of shareholders call option rights (refer note 16A(b)(vi))	37,628	2,209

Technology cost	26,682	28,074
Vehicle running expenses	23,067	13,887
Rent (refer note 35)	13,890	18,012
Manpower supply charges	9,954	2,854
Legal and professional fees	9,242	9,452
Telephone and communication	7,816	8,989
Payment gateway charges	6,241	5,245
Insurance expense	6,208	4,108
Allowance for expected credit loss	3,933	6,368
Conveyance and travelling expenses	3,024	5,230
Office expenses	2,326	4,166
Registration and permit fees	2,043	1,192
Security expenses	1,855	2,410
Recruitment and training expenses	1,144	2,037
Electricity expenses	1,079	1,633
Loss on assets discarded	404	-
Bank charges	366	-
Brokerage	359	368
Repairs and maintenance	273	379
Membership and subscription fees	226	-
Printing and stationery	207	249

Payment to statutory auditors	115	101
Rates and taxes	85	1,191
Bad debts and advances written off	49	124
Donation	43	6
Foreign exchange loss, net	-	350
Miscellaneous expenses	895	1,583
	3,56,684	3,32,993

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>31/03/2018</b>
Disclosure of cash flow statement [TextBlock]	Textual information (49) [See below]		
Cash and cash equivalents cash flow statement	32,298	40,912	15,835
Cash and cash equivalents	32,298	40,912	
Income taxes paid (refund), classified as operating activities	1,745	3,600	
Total income taxes paid (refund)	1,745	3,600	

## Textual information (49)

## Disclosure of cash flow statement [Text Block]

Consolidated Statement of Cash Flows	(Rs. in lakhs)	
	For the year ended 31 March 2020	For the year ended 31 March 2019
A. Cash flow from operating activities		
Loss before tax	(2,21,395)	(2,61,022)
Adjustments :		
Depreciation and amortisation expense	73,323	71,694
Allowance for expected credit losses on financial assets	3,933	6,368
Bad debts and advances written off	49	124
Liabilities no longer required, written back	(408)	(628)
Loss/(Gain) on assets discarded (net)	404	(2,115)
Share based payments	3,135	5,380
Finance costs	11,831	12,306
Changes in fair value of derivative liability	(131)	(4,337)
Fair value of shareholders call options rights	37,628	2,209
Sales for consideration other than cash	(596)	-
Reversal on GST cess	(407)	-
Interest income	(12,224)	(11,018)
Share of loss of equity accounting investees	-	802

Profit on sale/ change in fair value of mutual fund units	(2,230)	(4,387)
Operating cash flow before working capital changes	(1,07,088)	(1,84,624)
Change in working capital		
Inventories	(489)	(180)
Trade receivables	(1,936)	(13,912)
Financial assets and other assets	2,254	(13,029)
Trade payables	5,995	(2,177)
Financial liabilities, other liabilities and provisions	4,854	14,735
Restricted bank balances and deposits	723	(679)
Cash used in operations	(95,687)	(1,99,866)
Income tax paid	(1,745)	(3,600)
Net cash used in operating activities (A)	(97,432)	(2,03,466)
<b>B. Cash flow from investing activities</b>		
Purchase of property, plant and equipment and intangible assets	(13,926)	(64,766)
Proceeds from sale of property, plant and equipment	599	927
Investment in Associate	-	(999)
Investment in other companies	(2,150)	-
Interest received from finance lease	-	18
Purchase of current investments	(3,15,139)	(2,72,550)

Proceeds from sale of current investments	3,23,470	4,05,804
Investment in interest bearing deposits	(4,13,282)	2,60,481
Proceeds from interest bearing deposits	2,81,197	(2,30,488)
Interest received	7,926	10,530
Net cash (used in) / from investing activities (B)	(1,31,305)	1,08,957
C. Cash flow from financing activities		
Proceeds from issue of equity shares	62	6
Proceeds from issue of compulsorily convertible preference shares	2,49,538	1,15,424
Proceeds from issue of compulsorily convertible preference shares by subsidiary	20,556	-
Interest paid on leases and other borrowing costs	(1,300)	-
Repayment of lease liabilities	(6,187)	-
Proceeds from borrowings	6,772	48,388
Interest paid on borrowings	(11,429)	(12,824)
Repayment of borrowings	(38,102)	(31,480)
Net cash flow from financing activities (C)	2,19,910	1,19,514
Net (decrease) / increase in cash and cash equivalents (A+B+C)	(8,827)	25,005
Cash and cash equivalents at the beginning of the year	40,912	15,835
Effect of exchange rate changes on cash and cash equivalents	213	39
Add: Cash and cash equivalents acquired on business combination	-	33
Cash and cash equivalents at the end of the year	32,298	40,912

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</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
Exceptional items before tax	0	-802
Total exceptional items	0	-802
Details of nature of exceptional items		Share of loss of equity accounted investee
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) 2,48,294	(B) 2,37,284
Total revenue from sale of services	2,48,294	2,37,284
Gross value of transaction with related parties	(C) 4,229	(D) 1,970
Bad debts of related parties	0	0

**Footnotes**

(A) Commission income and convenience fees, Lease rentals &amp; Sale of food

(B) Commission income and convenience fees, Lease rentals &amp; Sale of food

(C) Refer note no. 34

(D) Refer note no. 34

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

..(1)

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

Measurement [Axis]	At fair value [Member]			
Classes of assets [Axis]	Other assets [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 2 of fair value hierarchy [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	9,567	15,668	1,44,535	40,831
Nature of other assets				
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets				
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets				
Description of valuation techniques used in fair value measurement, assets				
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-6,101	-1,28,867		
Gains (losses) recognised in other comprehensive income, fair value measurement, assets				40,831
Total increase (decrease) in fair value measurement, assets	-6,101	-1,28,867		40,831
Assets at end of period	9,567	15,668	1,44,535	40,831
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets				
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets				
Nature of other assets				



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

..(2)

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

Measurement [Axis]	At fair value [Member]			
Classes of assets [Axis]	Other assets [Member]			
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]		Level 3 of fair value hierarchy [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	0	2,758	3,502
Nature of other assets				
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets				
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets				
Description of valuation techniques used in fair value measurement, assets				
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets			0	2,222
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	0		-744	0
Total increase (decrease) in fair value measurement, assets	0		-744	2,222
Assets at end of period	0	0	2,758	3,502
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets				
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets				
Nature of other assets				

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

..(3)

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

Measurement [Axis]	At fair value [Member]	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 1 of fair value hierarchy [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	1,280	9,567	15,668	1,44,535
Nature of other assets		Investments	Investments	
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets		0	0	
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets		0	0	
Description of valuation techniques used in fair value measurement, assets		Refer attachment	Refer attachment	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		-6,101	-1,28,867	
Total increase (decrease) in fair value measurement, assets		-6,101	-1,28,867	
Assets at end of period	1,280	9,567	15,668	1,44,535
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Refer attachment	Refer attachment	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer attachment	Refer attachment	
Nature of other assets		Investments	Investments	

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

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 1 [Member]			
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	40,831	0	0	2,758
Nature of other assets	Investments	Investments		Investments
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	0	0		0
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	0	0		0
Description of valuation techniques used in fair value measurement, assets	Refer attachment	Refer attachment		Refer attachment
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets				0
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	40,831	0		-744
Total increase (decrease) in fair value measurement, assets	40,831	0		-744
Assets at end of period	40,831	0	0	2,758
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer attachment	Refer attachment		Refer attachment
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer attachment	Refer attachment		Refer attachment
Nature of other assets	Investments	Investments		Investments

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

..(5)

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

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of assets [Axis]	Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	3,502	1,280
Nature of other assets	Investments	
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	0	
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	0	
Description of valuation techniques used in fair value measurement, assets	Refer attachment	
Reconciliation of changes in fair value measurement, assets [Abstract]		
Changes in fair value measurement, assets [Abstract]		
Gains (losses) recognised in profit or loss, fair value measurement, assets	2,222	
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	0	
Total increase (decrease) in fair value measurement, assets	2,222	
Assets at end of period	3,502	1,280
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer attachment	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer attachment	
Nature of other assets	Investments	

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

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of liabilities [Axis]	Financial liabilities			Financial liabilities
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities				Derivatives
Liabilities	484	280	4,337	484
Description of valuation techniques used in fair value measurement, liabilities				Refer attachment
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-204	4,057		-204
Total increase (decrease) in fair value measurement, liabilities	204	-4,057		204
Liabilities at end of period	484	280	4,337	484
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities				Refer attachment
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities				Refer attachment
Nature of liabilities				Derivatives

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

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of liabilities [Axis]	Financial liabilities	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of fair value measurement of liabilities [Abstract]		
Disclosure of fair value measurement of liabilities [Line items]		
Nature of liabilities		Derivatives
Liabilities	280	4,337
Description of valuation techniques used in fair value measurement, liabilities		Refer attachment
Reconciliation of changes in fair value measurement, liabilities [Abstract]		
Changes in fair value measurement, liabilities [Abstract]		
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	4,057	
Total increase (decrease) in fair value measurement, liabilities	-4,057	
Liabilities at end of period	280	4,337
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities		Refer attachment
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities		Refer attachment
Nature of liabilities		Derivatives

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

**[613300] Notes - Operating segments****Disclosure of reportable segments [Table]**

..(1)

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

<b>Entity's reportable segments [Axis]</b>	<b>Reportable segments 1 [Member]</b>		<b>Reportable segments 2 [Member]</b>	
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	Transportation	Transportation	Wallet	Wallet
Revenue primary reportable segment	2,33,933	1,91,141	9,245	6,312
Revenues from transactions with other operating segments of the same entity	-24,326	-821	-3,085	-3,335
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	2,09,607	1,90,320	6,160	2,977
Profit (loss) reportable segment	-1,69,805	-1,62,368	-690	-1,376
Assets reportable segment	3,92,259	2,89,403	38,735	10,740
Liabilities reportable segment	72,636	37,440	10,169	14,548

**Disclosure of reportable segments [Table]**

..(2)

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

<b>Entity's reportable segments [Axis]</b>	<b>Reportable segments 3 [Member]</b>		<b>Reportable segments 4 [Member]</b>	
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	Leasing	Leasing	Food	Food
Revenue primary reportable segment	54,128	58,355	1,765	8,131
Revenues from transactions with other operating segments of the same entity	-5,201	-5,426		
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	48,927	52,929	1,765	8,131
Profit (loss) reportable segment	-40,165	-20,580	-10,818	-70,928
Assets reportable segment	1,36,119	1,99,596	29,028	25,159
Liabilities reportable segment	1,10,504	1,38,616	4,638	14,953

**Disclosure of reportable segments [Table]**

..(3)

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

Entity's reportable segments [Axis]	Reportable segments 5 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of reportable segments [Abstract]		
Disclosure of reportable segments [Line items]		
Nature of reportable segment	Others	Others
Revenue primary reportable segment	6	6
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	6	6
Profit (loss) reportable segment	84	-4,040
Assets reportable segment	453	4,612
Liabilities reportable segment	24	913

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of entity's operating segments [TextBlock]	Textual information (50) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	Yes	Yes
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

## Textual information (50)

### Disclosure of entity's operating segments [Text Block]

#### 43. Segment Reporting

##### A Basis for segmentation

Ind AS 108 "Operating Segment" ("Ind AS 108") establishes standards for the way that business enterprises report information about operating segments and related disclosures about products and services, geographic areas, and major customers. Based on the "management approach" as defined in Ind AS 108, Operating segments are to be reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Makers ("CODM"). The Chief Executive Officer has been identified as the CODM, who evaluates the Group's performance and allocates resources on overall basis.

The Group has structured its business broadly into four verticals – transportation, leasing, wallet and food. The accounting principles consistently used in the preparation of the financial statements are also consistently applied to record income and expenditure in individual segments.

Income and expenses in relation to segments are categorised based on items that are individually identifiable to that segment. Similarly assets of the Group are identified based on which data is viewed by the CODM.

##### Reportable segments:

The Group has the following business segments based on the information reviewed by Group's CODM :

- i) Transportation business - comprises cab hailing business.
- ii) Leasing business- comprises leasing of cars to drivers.
- iii) Wallet business - comprises prepaid payment instruments business.
- iv) Food business - comprises food delivery and cloud kitchen business.

##### B Information about reportable segments

Information regarding the results of each reportable segments is included below. Performance is measured based on segment loss before tax as included in the internal management reports that are reviewed by the Group's management. Segment loss is used to measure performance as management believes that such information is the most relevant in evaluating the results of certain segments relative to other entities that operate within these industries.

Business segment information		(Rs. in lakhs)					
Business Segment	For the year ended 31 March 2020						
		Transportation	Wallet	Leasing	Food	Others	Total
Segment revenue							
Revenue from operations - Gross		2,33,933	9,245	54,128	1,765	6	2,99,077
Less: Inter-segment revenue		24,326	3,085	5,201	-	-	32,612
Revenue from operations - Net		2,09,607	6,160	48,927	1,765	6	2,66,465
Other income		15,722	1,095	1,005	63	183	18,068
Total Segment revenue		2,25,329	7,255	49,932	1,828	189	2,84,533
Segment cost							
		3,95,134	7,945	90,097	12,646	105	5,05,927



Segment result	(1,69,805)	(690)	(40,165)	(10,818)	84	(2,21,394)
Deferred tax	-	12	-	559	-	571
Loss for the year	(1,69,805)	(678)	(40,165)	(10,259)	84	(2,20,823)
Segment assets	3,82,667	37,895	1,29,247	27,850	453	5,78,112
Capital expenditure (excluding acquisitions through business combinations)	9,592	840	6,872	1,178	-	18,482
Segment liabilities	72,636	10,169	1,10,504	4,638	24	1,97,971
Business segment information						(Rs. in lakhs)
Business Segment	For the year ended 31 March 2019					
	Transportation	Wallet	Leasing	Food	Others	Total
Segment revenue						
Revenue from operations - Gross	1,91,141	6,312	58,355	8,131	6	2,63,945
Less: Inter-segment revenue	821	3,335	5,426	-	-	9,582
Revenue from operations - Net	1,90,320	2,977	52,929	8,131	6	2,54,363
Other income	21,335	1,551	829	42	241	23,998
Total Segment revenue	2,11,655	4,528	53,758	8,173	247	2,78,361
Segment cost	3,74,023	5,904	74,338	80,804	3,511	5,38,580
Share of loss of equity accounted investee	-	-	-	-	(802)	(802)
Segment result	(1,62,368)	(1,376)	(20,580)	(72,631)	(4,066)	(2,61,021)
Deferred tax	-	-	-	1,703	26	1,729

Loss for the year	(1,62,368)	(1,376)	(20,580)	(70,928)	(4,040)	(2,59,292)
Segment assets	2,76,436	10,308	1,50,609	21,392	4,580	4,63,325
Capital expenditure (excluding acquisitions through business combinations)	12,967	432	48,987	3,767	33	66,186
Segment liabilities	37,440	14,548	1,38,616	14,953	913	2,06,470

### C Geographical information

The geographical information analyses the Group's revenue and non-current assets by the Group's country of domicile (i.e. India), Australia, New Zealand and United Kingdom. In presenting the geographical information, segment revenue has been based on the geographical location of the customer and segment assets which have been based on the geographical location of the assets.

(Rs. in lakhs)				
Particulars	Revenue		Non current assets*	
	For the year ended		As at	
	31 March 2020	31 March 2019	31 March 2020	31 March 2019
India	2,53,561	2,51,783	1,70,613	2,13,911
Outside India	12,904	2,580	172	706
Total	2,66,465	2,54,363	1,70,785	2,14,617

\*Non-current assets exclude financial assets and deferred tax assets.

### D Information about major customers

The revenue from any customer does not exceed 10% of total revenue.

**[610700] Notes - Business combinations****Disclosure of detailed information about business combination [Table]**

..(1)

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

Business combinations [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about business combination [Abstract]				
Disclosure of detailed information about business combination [Line items]				
Name of acquiree	OLA Financial Services Private Limited (Formerly known as Zipcash Card Services Private Limited)	OLA Financial Services Private Limited (Formerly known as Zipcash Card Services Private Limited)	OLA Fleet Technologies Private Limited (Formerly known as Apra Cabs India Private Limited)	OLA Fleet Technologies Private Limited (Formerly known as Apra Cabs India Private Limited)
Description of acquiree	subsidiary	subsidiary	subsidiary	subsidiary
Date of acquisition	23/05/2015	23/05/2015	13/01/2015	13/01/2015
Percentage of voting equity interests acquired	0.00%	0.00%	0.00%	0.00%
Description of primary reasons for business combination	Textual information (51) [See below]	Textual information (52) [See below]	Textual information (53) [See below]	Textual information (54) [See below]
Description of how acquirer obtained control of acquiree	Textual information (55) [See below]	Textual information (56) [See below]	Textual information (57) [See below]	Textual information (58) [See below]
Acquisition-date fair value of total consideration transferred [Abstract]				
Total consideration transferred, acquisition-date fair value	0	0	0	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]				
Net identifiable assets acquired (liabilities assumed)	0	0	0	0
Name of acquiree	OLA Financial Services Private Limited (Formerly known as Zipcash Card Services Private Limited)	OLA Financial Services Private Limited (Formerly known as Zipcash Card Services Private Limited)	OLA Fleet Technologies Private Limited (Formerly known as Apra Cabs India Private Limited)	OLA Fleet Technologies Private Limited (Formerly known as Apra Cabs India Private Limited)
Description of acquiree	subsidiary	subsidiary	subsidiary	subsidiary

**Disclosure of detailed information about business combination [Table]**

..(2)

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

Business combinations [Axis]	3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about business combination [Abstract]		
Disclosure of detailed information about business combination [Line items]		
Name of acquiree	Pisces eServices Private Limited	Pisces eServices Private Limited
Description of acquiree	subsidiary	subsidiary
Date of acquisition	29/12/2017	29/12/2017
Percentage of voting equity interests acquired	0.00%	0.00%
Description of primary reasons for business combination	Textual information (59) [See below]	Textual information (60) [See below]
Description of how acquirer obtained control of acquiree	Textual information (61) [See below]	Textual information (62) [See below]
Acquisition-date fair value of total consideration transferred [Abstract]		
Total consideration transferred, acquisition-date fair value	0	0
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]		
Net identifiable assets acquired (liabilities assumed)	0	0
Name of acquiree	Pisces eServices Private Limited	Pisces eServices Private Limited
Description of acquiree	subsidiary	subsidiary

**Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

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

Business combinations [Axis]	1			2
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Serendipity Private Limited	Infolabs Private Limited		Zipcash Services Limited
Description of acquiree	Textual information (63) [See below]	Textual information (64) [See below]		Card Private
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Impairment loss recognised in profit or loss, goodwill	21,864	6,253		
Total increase (decrease) in goodwill	-21,864	-6,253		
Goodwill at end of period	15,611	37,475	43,728	1,080

**Disclosure of reconciliation of changes in goodwill [Table]**

..(2)

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

Business combinations [Axis]	2		3	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Zipcash Card Services Private Limited		Pisces eServices Private Limited	Pisces eServices Private Limited
Reconciliation of changes in goodwill [Abstract]				
Goodwill at end of period	1,080	1,080	13,945	13,945

**Disclosure of reconciliation of changes in goodwill [Table]**

..(3)

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

Business combinations [Axis]	3
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]
	31/03/2018
Disclosure of reconciliation of changes in goodwill [Abstract]	
Disclosure of reconciliation of changes in goodwill [Line items]	
Reconciliation of changes in goodwill [Abstract]	
Goodwill at end of period	13,945

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of business combinations [TextBlock]	Textual information (65) [See below]	
Whether there is any business combination	Yes	Yes
Disclosure of detailed information about business combinations [TextBlock]		
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	Yes	Yes
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [TextBlock]		
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

**Textual information (51)****Description of primary reasons for business combination**

On 22 May 2015, ANI acquired 43.82% voting interest in Zipcash Card Services Private Limited, registered in Mumbai, Maharashtra, India ("Zipcash"). Zipcash is engaged in the business of payments and remittances and has been authorized by the Reserve Bank of India to issue prepaid payment instruments under the Payments & Settlement Systems Act, 2007. The business acquisition was executed through a share purchase agreement for cash consideration of Rs. 1,936 lakhs. Through the share purchase agreement, the Company has the power to appoint a majority of the Board of Directors and has the ability to direct the activities that affect the returns from the entity.

**Textual information (52)****Description of primary reasons for business combination**

On 22 May 2015, ANI acquired 43.82% voting interest in Zipcash Card Services Private Limited, registered in Mumbai, Maharashtra, India ("Zipcash"). Zipcash is engaged in the business of payments and remittances and has been authorized by the Reserve Bank of India to issue prepaid payment instruments under the Payments & Settlement Systems Act, 2007. The business acquisition was executed through a share purchase agreement for cash consideration of Rs. 1,936 lakhs. Through the share purchase agreement, the Company has the power to appoint a majority of the Board of Directors and has the ability to direct the activities that affect the returns from the entity.

**Textual information (53)****Description of primary reasons for business combination**

On 13 January 2015, ANI Technologies Private Limited acquired 100% of outstanding share capital of Apra Cabs India Private Limited, based in Delhi, India. The acquisition was executed through a share purchase agreement for an upfront cash consideration of Rs. 45 lakhs.

**Textual information (54)****Description of primary reasons for business combination**

On 13 January 2015, ANI Technologies Private Limited acquired 100% of outstanding share capital of Apra Cabs India Private Limited, based in Delhi, India. The acquisition was executed through a share purchase agreement for an upfront cash consideration of Rs. 45 lakhs.

## Textual information (55)

### Description of how acquirer obtained control of acquiree

On 22 May 2015, ANI acquired 43.82% voting interest in Zipcash Card Services Private Limited, registered in Mumbai, Maharashtra, India ("Zipcash"). Zipcash is engaged in the business of payments and remittances and has been authorized by the Reserve Bank of India to issue prepaid payment instruments under the Payments & Settlement Systems Act, 2007. The business acquisition was executed through a share purchase agreement for cash consideration of Rs. 1,936 lakhs. Through the share purchase agreement, the Company has the power to appoint a majority of the Board of Directors and has the ability to direct the activities that affect the returns from the entity.

## Textual information (56)

### Description of how acquirer obtained control of acquiree

On 22 May 2015, ANI acquired 43.82% voting interest in Zipcash Card Services Private Limited, registered in Mumbai, Maharashtra, India ("Zipcash"). Zipcash is engaged in the business of payments and remittances and has been authorized by the Reserve Bank of India to issue prepaid payment instruments under the Payments & Settlement Systems Act, 2007. The business acquisition was executed through a share purchase agreement for cash consideration of Rs. 1,936 lakhs. Through the share purchase agreement, the Company has the power to appoint a majority of the Board of Directors and has the ability to direct the activities that affect the returns from the entity.

## Textual information (57)

### Description of how acquirer obtained control of acquiree

On 13 January 2015, ANI Technologies Private Limited acquired 100% of outstanding share capital of Apra Cabs India Private Limited, based in Delhi, India. The acquisition was executed through a share purchase agreement for an upfront cash consideration of Rs. 45 lakhs.

## Textual information (58)

### Description of how acquirer obtained control of acquiree

On 13 January 2015, ANI Technologies Private Limited acquired 100% of outstanding share capital of Apra Cabs India Private Limited, based in Delhi, India. The acquisition was executed through a share purchase agreement for an upfront cash consideration of Rs. 45 lakhs.

## Textual information (59)

### Description of primary reasons for business combination

On 29 December 2017, ANI Technologies Private Limited acquired Pisces eServices Private Limited, based in Delhi, India ("Food Panda"). Food Panda is an aggregator of restaurants and customers on an e-commerce platform and also provides other related services in India. The acquisition was executed through a share purchase agreement for a capital infusion of Rs. 17,436 lakhs, share swap arrangement of Rs. 2,807 lakhs and deferred share swap arrangement of Rs. 806 lakhs.

## Textual information (60)

### Description of primary reasons for business combination

On 29 December 2017, ANI Technologies Private Limited acquired Pisces eServices Private Limited, based in Delhi, India ("Food Panda"). Food Panda is an aggregator of restaurants and customers on an e-commerce platform and also provides other related services in India. The acquisition was executed through a share purchase agreement for a capital infusion of Rs. 17,436 lakhs, share swap arrangement of Rs. 2,807 lakhs and deferred share swap arrangement of Rs. 806 lakhs.

## Textual information (61)

### **Description of how acquirer obtained control of acquiree**

On 29 December 2017, ANI Technologies Private Limited acquired Pisces eServices Private Limited, based in Delhi, India ("Food Panda"). Food Panda is an aggregator of restaurants and customers on an e-commerce platform and also provides other related services in India. The acquisition was executed through a share purchase agreement for a capital infusion of Rs. 17,436 lakhs, share swap arrangement of Rs. 2,807 lakhs and deferred share swap arrangement of Rs. 806 lakhs.

## Textual information (62)

### **Description of how acquirer obtained control of acquiree**

On 29 December 2017, ANI Technologies Private Limited acquired Pisces eServices Private Limited, based in Delhi, India ("Food Panda"). Food Panda is an aggregator of restaurants and customers on an e-commerce platform and also provides other related services in India. The acquisition was executed through a share purchase agreement for a capital infusion of Rs. 17,436 lakhs, share swap arrangement of Rs. 2,807 lakhs and deferred share swap arrangement of Rs. 806 lakhs.

## Textual information (63)

### **Description of acquiree**

As per the Scheme of amalgamation approved by the Honorable Regional Director, Hyderabad, Goodwill arising from the amalgamation of a subsidiary, Serendipity Infolabs Private Limited is amortised over a period of 5 years starting from the financial year in which the Appointed Date of amalgamation i.e. 31 March 2015 falls (refer note 43).

## Textual information (64)

### **Description of acquiree**

As per the Scheme of amalgamation approved by the Honorable Regional Director, Hyderabad, Goodwill arising from the amalgamation of a subsidiary, Serendipity Infolabs Private Limited is amortised over a period of 5 years starting from the financial year in which the Appointed Date of amalgamation i.e. 31 March 2015 falls (refer note 43).

## Textual information (65)

## Disclosure of business combinations [Text Block]

## 40. Business combinations

## 40.1 OLA Financial Services Private Limited (Formerly known as Zipcash Card Services Private Limited)

On 22 May 2015, ANI acquired 43.82% voting interest in Zipcash Card Services Private Limited, registered in Mumbai, Maharashtra, India ("Zipcash"). Zipcash is engaged in the business of payments and remittances and has been authorized by the Reserve Bank of India to issue prepaid payment instruments under the Payments & Settlement Systems Act, 2007. The business acquisition was executed through a share purchase agreement for cash consideration of ₹ 1,936 lakhs. Through the share purchase agreement, the Company has the power to appoint a majority of the Board of Directors and has the ability to direct the activities that affect the returns from the entity.

The purchase price has been allocated based on management's estimates and independent appraisal of fair values as follows:

(Rs. in lakhs)			
Asset Description	Acquiree's carrying amount	Fair value adjustments	Purchase price allocated
Net assets (1)	11	-	11
Intangible assets - License	-	1,689	1,689
Intangible assets - Intellectual property	-	202	202
Intangible assets - Trade name	-	165	165
Deferred tax liabilities on intangible assets	-	-113	-113
	11	1,943	1,954
Non-controlling interests			1,098
Net assets acquired			856
Goodwill			1,080
Total purchase price			1,936

(1) Includes cash and cash equivalents acquired of Rs. 77 lakhs.

## 40.2 OLA Fleet Technologies Private Limited (Formerly known as Apra Cabs India Private Limited)

On 13 January 2015, ANI acquired 100% of outstanding share capital of Apra Cabs India Private Limited, based in Delhi, India. The acquisition was executed through a share purchase agreement for an upfront cash consideration of Rs. 45 lakhs.

The purchase price has been allocated based on management's estimates and independent appraisal of fair values as follows:

(Rs. in lakhs)
----------------



Asset Description	Acquiree's carrying amount	Fair value adjustments	Purchase price allocated
Net assets (1)	70	-	70
	70	-	70
Bargain purchase			-25
Total purchase price			45

(1) Includes cash and cash equivalents acquired of Rs. 396 lakhs.

#### 40.3 Pisces eServices Private Limited

On 29 December 2017, ANI acquired Pisces eServices Private Limited, based in Delhi, India ("Food Panda"). Food Panda is an aggregator of restaurants and customers on an e-commerce platform and also provides other related services in India. The acquisition was executed through a share purchase agreement for a capital infusion of Rs. 17,436 lakhs, share swap arrangement of Rs. 2,807 lakhs and deferred share swap arrangement of Rs. 806 lakhs.

The purchase price has been allocated based on management's estimates and independent appraisal of fair values as follows:

(Rs. in lakhs)			
Asset Description	Acquiree's carrying amount	Fair value adjustments	Purchase price allocated
Net assets (1)	1,797	-	1,797
Intangible assets - Trade name	-	2,391	2,391
Intangible assets - Intellectual property	-	833	833
Intangible assets - Customer database	-	3,155	3,155
Intangible assets - Restaurant relationships	-	1,335	1,335
Deferred tax liabilities on intangible assets	-	-2,407	-2,407
	1,797	5,307	7,104
Non-controlling interests			-
Net assets acquired			7,104

Goodwill	13,945
Total purchase price	21,049

(1) Includes cash and cash equivalents acquired of Rs. 4,029 lakhs.

The Goodwill of Rs. 13,945 lakhs comprises value of acquired work force and expected synergies arising from the acquisition.

## [611500] Notes - Interests in other entities

### Details of subsidiaries which are yet to commence operations [Table]

..(1)

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

Subsidiaries which are yet to commence operations [Axis]	1	2	3	4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of subsidiaries which are yet to commence operations [Abstract]				
Details of subsidiaries which are yet to commence operations [LineItems]				
Name of subsidiary which is yet to commence operations	Ola Scotland Private Limited	OLA Finland OY	ANI Technologies Bangladesh Limited	ANI Technologies Lanka Pvt. Ltd.
Country of incorporation or residence of subsidiary which is yet to commence operations	UNITED KINGDOM	FINLAND	BANGLADESH	SRI LANKA

## Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	OLA Fleet Technologies Private Limited	OLA Fleet Technologies Private Limited	OLA FINANCIAL SERVICES PRIVATE LIMITED	OLA FINANCIAL SERVICES PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U63090DL2012PTC230920	U63090DL2012PTC230920	U22219KA2007PTC127705	U22219KA2007PTC127705
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	-	-	-	-
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2019	01/04/2018	01/04/2019	01/04/2018
End date of accounting period of subsidiary	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Percentage of shareholding in subsidiary	100.00%	100.00%	55.00%	63.31%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	1	1	1	1
Share capital of subsidiary	85,601	46,001	173.8	174
Reserves and surplus of subsidiary	-69,685.3	-32,045	19,409.29	648
Total assets of subsidiary	1,29,766.05	1,52,608	35,391.25	15,370
Total liabilities of subsidiary	1,13,850.37	1,38,652	15,808.16	14,548
Investment of subsidiary	2,454.06	0	2,461.09	0
Turnover of subsidiary	54,128.19	59,184	9,244.8	7,863
Profit before tax of subsidiary	-38,418.69	-16,234	-1,771.9	-173.86
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-38,418.69	-16,234	-1,771.9	-173.86
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	OLA Fleet Technologies Private Limited	OLA Fleet Technologies Private Limited	OLA FINANCIAL SERVICES PRIVATE LIMITED	OLA FINANCIAL SERVICES PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U63090DL2012PTC230920	U63090DL2012PTC230920	U22219KA2007PTC127705	U22219KA2007PTC127705

## Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	OLA Skilling Private Limited	OLA Skilling Private Limited	Ola Singapore Pte. Ltd	Ola Singapore Pte. Ltd
Country of incorporation or residence of subsidiary	INDIA	INDIA	SINGAPORE	SINGAPORE
CIN of subsidiary company	U74999KA2017PTC100829	U74999KA2017PTC100829		
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	-	-	-	-
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2019	01/04/2018	01/04/2019	01/04/2018
End date of accounting period of subsidiary	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	USD	USD
Exchange rate as applicable for subsidiary	1	1	74.74	69
Share capital of subsidiary	1	1	[Lakhs of USD] 1,19,672.46	[Lakhs of USD] 6,64,93,745
Reserves and surplus of subsidiary	-21.96	-12	[Lakhs of USD] -134.55	[Lakhs of USD] -1,89,495
Total assets of subsidiary	42.53	38	[Lakhs of USD] 1,19,567.59	[Lakhs of USD] 6,63,56,277
Total liabilities of subsidiary	63.49	49	[Lakhs of USD] 29.68	[Lakhs of USD] 52,027
Investment of subsidiary	0	0	[Lakhs of USD] 1,15,507.82	[Lakhs of USD] 6,44,86,369
Turnover of subsidiary	10.71	0	[Lakhs of USD] 0	[Lakhs of USD] 2,170
Profit before tax of subsidiary	-9.66	-12	[Lakhs of USD] -103.82	[Lakhs of USD] -1,71,463
Provision for tax of subsidiary	0	0	[Lakhs of USD] 0	[Lakhs of USD] 0
Profit after tax of subsidiary	-9.66	-12	[Lakhs of USD] -103.82	[Lakhs of USD] -1,71,463
Proposed dividend of subsidiary	0	0	[Lakhs of USD] 0	[Lakhs of USD] 0
Name of subsidiary	OLA Skilling Private Limited	OLA Skilling Private Limited	Ola Singapore Pte. Ltd	Ola Singapore Pte. Ltd
Country of incorporation or residence of subsidiary	INDIA	INDIA	SINGAPORE	SINGAPORE
CIN of subsidiary company	U74999KA2017PTC100829	U74999KA2017PTC100829		

## Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	5		6	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Pisces eServices Private Limited	Pisces eServices Private Limited	ANI Technologies Bangladesh Limited	ANI Technologies Bangladesh Limited
Country of incorporation or residence of subsidiary	INDIA	INDIA	BANGLADESH	BANGLADESH
CIN of subsidiary company	U72900KA2012PTC127609	U72900KA2012PTC127609		
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	-	-	-	-
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2019	01/04/2018	01/04/2019	01/04/2018
End date of accounting period of subsidiary	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Percentage of shareholding in subsidiary	96.00%	95.58%	100.00%	99.99%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	BDT	BDT
Exchange rate as applicable for subsidiary	1	1	0.86	1
Share capital of subsidiary	17,444.58	17,445	[Lakhs of BDT] 4.41	[Lakhs of BDT] 5,12,190
Reserves and surplus of subsidiary	-1,07,703.4	-90,726	[Lakhs of BDT] -9.34	[Lakhs of BDT] -7,90,895
Total assets of subsidiary	13,905.37	13,604	[Lakhs of BDT] 4.37	[Lakhs of BDT] 5,11,357
Total liabilities of subsidiary	1,04,164.21	86,886	[Lakhs of BDT] 9.3	[Lakhs of BDT] 7,90,062
Investment of subsidiary	0	0	[Lakhs of BDT] 0	[Lakhs of BDT] 0
Turnover of subsidiary	1,764.66	8,177	[Lakhs of BDT] 0	[Lakhs of BDT] 0
Profit before tax of subsidiary	-16,904.23	-75,642	[Lakhs of BDT] -2.52	[Lakhs of BDT] -1,54,501
Provision for tax of subsidiary	0	0	[Lakhs of BDT] 0	[Lakhs of BDT] 0
Profit after tax of subsidiary	-16,904.23	-75,642	[Lakhs of BDT] -2.52	[Lakhs of BDT] -1,54,501
Proposed dividend of subsidiary	0	0	[Lakhs of BDT] 0	[Lakhs of BDT] 0
Name of subsidiary	Pisces eServices Private Limited	Pisces eServices Private Limited	ANI Technologies Bangladesh Limited	ANI Technologies Bangladesh Limited
Country of incorporation or residence of subsidiary	INDIA	INDIA	BANGLADESH	BANGLADESH
CIN of subsidiary company	U72900KA2012PTC127609	U72900KA2012PTC127609		

## Disclosure of details of subsidiaries [Table]

..(4)

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

Subsidiaries [Axis]	7		8	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Ola USA Inc.	Ola USA Inc.	ANI Technologies Lanka Pvt. Ltd.	ANI Technologies Lanka Pvt. Ltd.
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES	SRI LANKA	SRI LANKA
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	-	-	-	-
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2019	01/04/2018	01/04/2019	01/04/2018
End date of accounting period of subsidiary	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	USD	USD	LKR	LKR
Exchange rate as applicable for subsidiary	74.74	69	0.39	0
Share capital of subsidiary	[Lakhs of USD] 4,227.44	[Lakhs of USD] 42,00,000	[Lakhs of LKR] 31.1	[Lakhs of LKR] 80,00,000
Reserves and surplus of subsidiary	[Lakhs of USD] -3,305.4	[Lakhs of USD] -41,45,052	[Lakhs of LKR] -43.21	[Lakhs of LKR] -98,59,474
Total assets of subsidiary	[Lakhs of USD] 1,179	[Lakhs of USD] 4,22,022	[Lakhs of LKR] 1.36	[Lakhs of LKR] 12,24,291
Total liabilities of subsidiary	[Lakhs of USD] 256.96	[Lakhs of USD] 3,67,073	[Lakhs of LKR] 13.47	[Lakhs of LKR] 30,83,765
Investment of subsidiary	[Lakhs of USD] 0	[Lakhs of USD] 0	[Lakhs of LKR] 0	[Lakhs of LKR] 0
Turnover of subsidiary	[Lakhs of USD] 0	[Lakhs of USD] 3,42,723	[Lakhs of LKR] 0	[Lakhs of LKR] 0
Profit before tax of subsidiary	[Lakhs of USD] -662.46	[Lakhs of USD] -43,84,046	[Lakhs of LKR] -3.39	[Lakhs of LKR] -67,67,373
Provision for tax of subsidiary	[Lakhs of USD] 0	[Lakhs of USD] 0	[Lakhs of LKR] 0	[Lakhs of LKR] 0
Profit after tax of subsidiary	[Lakhs of USD] -662.46	[Lakhs of USD] -43,84,046	[Lakhs of LKR] -3.39	[Lakhs of LKR] -67,67,373
Proposed dividend of subsidiary	[Lakhs of USD] 0	[Lakhs of USD] 0	[Lakhs of LKR] 0	[Lakhs of LKR] 0
Name of subsidiary	Ola USA Inc.	Ola USA Inc.	ANI Technologies Lanka Pvt. Ltd.	ANI Technologies Lanka Pvt. Ltd.
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES	SRI LANKA	SRI LANKA

## Disclosure of details of subsidiaries [Table]

..(5)

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

Subsidiaries [Axis]	9		10	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Ola Australia Pty. Ltd	Ola Australia Pty. Ltd	OLA UK Private Limited	OLA UK Private Limited
Country of incorporation or residence of subsidiary	AUSTRALIA	AUSTRALIA	UNITED KINGDOM	UNITED KINGDOM
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	-	-	-	-
Whether financial year of subsidiary different from financial year of holding company	No	No	No	Yes
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2019	01/04/2018	01/04/2019	17/01/2018
End date of accounting period of subsidiary	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Description of reason why using different reporting date or period for subsidiary				Incorporated on 17/01/2018
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	AUD	AUD	GBP	GBP
Exchange rate as applicable for subsidiary	45.89	49	92.48	90
Share capital of subsidiary	[Lakhs of AUD] 59,899.52	[Lakhs of AUD] 5,78,50,000	[Lakhs of GBP] 6,086.13	[Lakhs of GBP] 68,69,500
Reserves and surplus of subsidiary	[Lakhs of AUD] -68,843.3	[Lakhs of AUD] -6,55,52,317	[Lakhs of GBP] -983.92	[Lakhs of GBP] -13,36,649
Total assets of subsidiary	[Lakhs of AUD] 2,550.06	[Lakhs of AUD] 41,80,666	[Lakhs of GBP] 14,401.64	[Lakhs of GBP] 68,19,569
Total liabilities of subsidiary	[Lakhs of AUD] 11,493.84	[Lakhs of AUD] 1,18,82,983	[Lakhs of GBP] 9,299.42	[Lakhs of GBP] 11,89,818
Investment of subsidiary	[Lakhs of AUD] 0	[Lakhs of AUD] 0	[Lakhs of GBP] 0	[Lakhs of GBP] 0
Turnover of subsidiary	[Lakhs of AUD] 6,261.9	[Lakhs of AUD] 44,29,113	[Lakhs of GBP] 22,043.38	[Lakhs of GBP] 72,30,474
Profit before tax of subsidiary	[Lakhs of AUD] -35,818.17	[Lakhs of AUD] -5,98,89,326	[Lakhs of GBP] -53.3	[Lakhs of GBP] -4,82,816
Provision for tax of subsidiary	[Lakhs of AUD] 0	[Lakhs of AUD] 0	[Lakhs of GBP] 0	[Lakhs of GBP] 0
Profit after tax of subsidiary	[Lakhs of AUD] -35,818.17	[Lakhs of AUD] -5,98,89,326	[Lakhs of GBP] -53.3	[Lakhs of GBP] -4,82,816
Proposed dividend of subsidiary	[Lakhs of AUD] 0	[Lakhs of AUD] 0	[Lakhs of GBP] 0	[Lakhs of GBP] 0
Name of subsidiary	Ola Australia Pty. Ltd	Ola Australia Pty. Ltd	OLA UK Private Limited	OLA UK Private Limited
Country of incorporation or residence of subsidiary	AUSTRALIA	AUSTRALIA	UNITED KINGDOM	UNITED KINGDOM

## Disclosure of details of subsidiaries [Table]

..(6)

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

Subsidiaries [Axis]	11		12	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	O L A NewZealandGlobal Limited	O L A NewZealandGlobal Limited	Ola Netherlands BV	Ola Netherlands BV
Country of incorporation or residence of subsidiary	NEW ZEALAND	NEW ZEALAND	NETHERLANDS	NETHERLANDS
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	-	-	-	-
Whether financial year of subsidiary different from financial year of holding company	No	Yes	No	Yes
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2019	19/02/2018	01/04/2019	22/06/2018
End date of accounting period of subsidiary	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Description of reason why using different reporting date or period for subsidiary		Incorporated on 19/02/2018		Incorporated on 22/06/2018
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	NZD	NZD	EUR	EUR
Exchange rate as applicable for subsidiary	44.64	47	82.21	78
Share capital of subsidiary	[Lakhs of NZD] 9,605.65	[Lakhs of NZD] 43,20,000	[Lakhs of EUR] 3,214.77	[Lakhs of EUR] 40,00,295
Reserves and surplus of subsidiary	[Lakhs of NZD] -10,086.9	[Lakhs of NZD] -48,96,420	[Lakhs of EUR] -10,099.66	[Lakhs of EUR] -40,32,570
Total assets of subsidiary	[Lakhs of NZD] 1,090.9	[Lakhs of NZD] 13,10,761	[Lakhs of EUR] 8,740.4	[Lakhs of EUR] 82,38,755
Total liabilities of subsidiary	[Lakhs of NZD] 1,572.15	[Lakhs of NZD] 18,87,181	[Lakhs of EUR] 15,625.29	[Lakhs of EUR] 82,71,030
Investment of subsidiary	[Lakhs of NZD] 0	[Lakhs of NZD] 0	[Lakhs of EUR] 6,094.12	[Lakhs of EUR] 78,31,303
Turnover of subsidiary	[Lakhs of NZD] 1,420	[Lakhs of NZD] 2,21,956	[Lakhs of EUR] 5,222.13	[Lakhs of EUR] 4,02,564
Profit before tax of subsidiary	[Lakhs of NZD] -7,767.2	[Lakhs of NZD] -48,95,357	[Lakhs of EUR] -37,397.74	[Lakhs of EUR] -1,25,07,068
Provision for tax of subsidiary	[Lakhs of NZD] 0	[Lakhs of NZD] 0	[Lakhs of EUR] 0	[Lakhs of EUR] 0
Profit after tax of subsidiary	[Lakhs of NZD] -7,767.2	[Lakhs of NZD] -48,95,357	[Lakhs of EUR] -37,397.74	[Lakhs of EUR] -1,25,07,068
Proposed dividend of subsidiary	[Lakhs of NZD] 0	[Lakhs of NZD] 0	[Lakhs of EUR] 0	[Lakhs of EUR] 0
Name of subsidiary	O L A NewZealandGlobal Limited	O L A NewZealandGlobal Limited	Ola Netherlands BV	Ola Netherlands BV
Country of incorporation or residence of subsidiary	NEW ZEALAND	NEW ZEALAND	NETHERLANDS	NETHERLANDS



## Disclosure of details of subsidiaries [Table]

..(7)

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

Subsidiaries [Axis]	13		14	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Ola Scotland Private Limited	Ola Scotland Private Limited	OLA Finland OY	OLA Finland OY
Country of incorporation or residence of subsidiary	UNITED KINGDOM	UNITED KINGDOM	FINLAND	FINLAND
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	-	-	-	-
Whether financial year of subsidiary different from financial year of holding company	No	Yes	No	Yes
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2019	03/07/2018	01/04/2019	21/09/2018
End date of accounting period of subsidiary	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Description of reason why using different reporting date or period for subsidiary		Incorporated on 03/07/2018		Incorporated on 21/09/2018
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	GBP	GBP	EUR	EUR
Exchange rate as applicable for subsidiary	92.48	90	92.48	78
Share capital of subsidiary	[Lakhs of GBP] 6.29	[Lakhs of GBP] 1,500	[Lakhs of EUR] 2.06	[Lakhs of EUR] 2,500
Reserves and surplus of subsidiary	[Lakhs of GBP] -1.69	[Lakhs of GBP] -480	[Lakhs of EUR] -1.4	[Lakhs of EUR] -976
Total assets of subsidiary	[Lakhs of GBP] 4.57	[Lakhs of GBP] 1,020	[Lakhs of EUR] 0.95	[Lakhs of EUR] 1,524
Total liabilities of subsidiary	[Lakhs of GBP] 0	[Lakhs of GBP] 0	[Lakhs of EUR] 0	[Lakhs of EUR] 0
Investment of subsidiary	[Lakhs of GBP] 0	[Lakhs of GBP] 0	[Lakhs of EUR] 0	[Lakhs of EUR] 0
Turnover of subsidiary	[Lakhs of GBP] 0	[Lakhs of GBP] 0	[Lakhs of EUR] 0	[Lakhs of EUR] 0
Profit before tax of subsidiary	[Lakhs of GBP] -1.24	[Lakhs of GBP] -480	[Lakhs of EUR] -0.3	[Lakhs of EUR] -976
Provision for tax of subsidiary	[Lakhs of GBP] 0	[Lakhs of GBP] 0	[Lakhs of EUR] 0	[Lakhs of EUR] 0
Profit after tax of subsidiary	[Lakhs of GBP] -1.24	[Lakhs of GBP] -480	[Lakhs of EUR] -0.3	[Lakhs of EUR] -976
Proposed dividend of subsidiary	[Lakhs of GBP] 0	[Lakhs of GBP] 0	[Lakhs of EUR] 0	[Lakhs of EUR] 0
Name of subsidiary	Ola Scotland Private Limited	Ola Scotland Private Limited	OLA Finland OY	OLA Finland OY
Country of incorporation or residence of subsidiary	UNITED KINGDOM	UNITED KINGDOM	FINLAND	FINLAND

## Disclosure of details of subsidiaries [Table]

..(8)

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

Subsidiaries [Axis]	15
	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	OLA CAPITAL SERVICES PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA
CIN of subsidiary company	U65929KA2019PTC123329
Section under which company became subsidiary	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No
Reason if no filing has been made by subsidiary	-
Whether financial year of subsidiary different from financial year of holding company	Yes
Financial year of subsidiary [Abstract]	
Start date of accounting period of subsidiary	10/04/2019
End date of accounting period of subsidiary	31/03/2020
Description of reason why using different reporting date or period for subsidiary	Company incorporated on 01/04/2019
Percentage of shareholding in subsidiary	55.00%
Key information about subsidiary [Abstract]	
Reporting currency of subsidiary	INR
Exchange rate as applicable for subsidiary	1
Share capital of subsidiary	250
Reserves and surplus of subsidiary	-4.85
Total assets of subsidiary	254.75
Total liabilities of subsidiary	9.6
Investment of subsidiary	0
Turnover of subsidiary	0
Profit before tax of subsidiary	-4.85
Provision for tax of subsidiary	0
Profit after tax of subsidiary	-4.85
Proposed dividend of subsidiary	0
Name of subsidiary	OLA CAPITAL SERVICES PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA
CIN of subsidiary company	U65929KA2019PTC123329

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	15	14
Whether company has subsidiary companies which are yet to commence operations	Yes	Yes
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	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

**[613400] Notes - Consolidated Financial Statements****Disclosure of details of entities consolidated [Table]**

..(1)

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

Entities consolidated [Axis]	1	2	3	4
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	ANI Technologies Private Limited	OLA Fleet Technologies Private Limited	OLA Financial Services Private limited (Earlier "Zipcash Service Private Limited")	Pisces eServices Private Limited
Type of entity consolidated	Parent	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	5,77,266	15,916	19,583	-90,259
Net assets of entity as percentage of consolidated net assets	152.00%	4.00%	5.00%	-24.00%
Amount of share in profit or loss of entity consolidated	-80,772	-38,419	-1,772	-16,904
Share in profit or loss of entity as percentage of consolidated profit or loss	37.00%	17.00%	1.00%	8.00%
Amount of share in other comprehensive income consolidated	33,649	675	-28	12
Share in other comprehensive income consolidated	97.00%	2.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	-47,123	-37,743	-1,800	-16,892
Share in comprehensive income consolidated	25.00%	20.00%	1.00%	9.00%

**Disclosure of details of entities consolidated [Table]**

..(2)

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

Entities consolidated [Axis]	5	6	7	8
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	OLA Skilling Private Limited	OLA Capital Services Private Limited	OLA Singapore Pte. Ltd.	ANI Technologies Bangladesh Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Foreign Subsidiary	Foreign Subsidiary
Amount of net assets of entity consolidated	-21	245	1,19,538	-5
Net assets of entity as percentage of consolidated net assets	0.00%	0.00%	31.00%	0.00%
Amount of share in profit or loss of entity consolidated	-10	-5	-104	-3
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%	0.00%	0.00%	0.00%
Amount of share in other comprehensive income consolidated	0	0	68	0
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	-10	-5	-36	-3
Share in comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%

## Disclosure of details of entities consolidated [Table]

..(3)

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

Entities consolidated [Axis]	9	10	11	12
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	ANI Technologies (Lanka) Private Limited	OLA Australia Pty. Ltd.	OLA USA Inc.	OLA UK Private Limited
Type of entity consolidated	Foreign Subsidiary	Foreign Subsidiary	Foreign Subsidiary	Foreign Subsidiary
Amount of net assets of entity consolidated	-12	-8,944	922	5,102
Net assets of entity as percentage of consolidated net assets	0.00%	-2.00%	0.00%	1.00%
Amount of share in profit or loss of entity consolidated	-3	-35,818	-662	-53
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%	16.00%	0.00%	0.00%
Amount of share in other comprehensive income consolidated	0	375	48	123
Share in other comprehensive income consolidated	0.00%	1.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	-3	-35,444	-616	70
Share in comprehensive income consolidated	0.00%	19.00%	0.00%	0.00%

## Disclosure of details of entities consolidated [Table]

..(4)

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

Entities consolidated [Axis]	13	14	15	16
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	OLA Netherlands B.V.	OLA New Zealand Global Limited	OLA Finland Oy	OLA Scotland Private Limited
Type of entity consolidated	Foreign Subsidiary	Foreign Subsidiary	Foreign Subsidiary	Foreign Subsidiary
Amount of net assets of entity consolidated	-6,885	-481	1	5
Net assets of entity as percentage of consolidated net assets	-2.00%	0.00%	0.00%	0.00%
Amount of share in profit or loss of entity consolidated	-37,398	-7,767	0	-1
Share in profit or loss of entity as percentage of consolidated profit or loss	17.00%	4.00%	0.00%	0.00%
Amount of share in other comprehensive income consolidated	-1,052	46	0	0
Share in other comprehensive income consolidated	-3.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	-38,450	-7,721	0	-1
Share in comprehensive income consolidated	21.00%	4.00%	0.00%	0.00%

**Disclosure of details of entities consolidated [Table]**

..(5)

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

Entities consolidated [Axis]	17	18	19
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of additional information consolidated financial statements [Abstract]			
Disclosure of additional information consolidated financial statements [Line items]			
Name of entity consolidated	OLA Foundation	-	-
Type of entity consolidated	(A) Indian Associate	Non Controlling Interests In All Subsidiaries	(B) Indian Associate
Amount of net assets of entity consolidated	124	8,717	-2,60,670
Net assets of entity as percentage of consolidated net assets	0.00%	2.00%	-69.00%
Amount of share in profit or loss of entity consolidated	130	-674	-587
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%	0.00%	0.00%
Amount of share in other comprehensive income consolidated	0	-13	827
Share in other comprehensive income consolidated	0.00%	0.00%	2.00%
Amount of share in comprehensive income consolidated	130	-687	241
Share in comprehensive income consolidated	0.00%	0.00%	0.00%

**Footnotes**

(A) Controlled Trust

(B) Adjustments arising out of consolidation

**Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1	2	3	4
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	OLA Fleet Technologies Private Limited	OLA FINANCIAL SERVICES PRIVATE LIMITED	OLA Skilling Private Limited	Ola Singapore Pte. Ltd
Principal place of business of subsidiary consolidated	Building No. 1, 3rd Floor, Sector B-1, Local Shopping Complex, Near Delhi Jal Board, Vasant kunj, New Delhi, Delhi - 110070, India.	Regent Insignia, #414, 3rd Floor 4th Block, 17th Main, 100 Feet Road Koramangala, Bangalore - 560034, Karnataka, India.	Regent Insignia, #414, 3rd Floor 4th Block, 17th Main, 100 Feet Road Koramangala, Bangalore - 560034, Karnataka, India.	80 Robinson Road #02-00, Singapore 068898
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	SINGAPORE
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2020	31/03/2020	31/03/2020	31/03/2020
Description of reason why using different reporting date or period for subsidiary consolidated	-	-	-	-
Proportion of ownership interest in subsidiary consolidated	100.00%	55.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	55.00%	100.00%	100.00%

**Disclosure of details of subsidiaries [Table]**

..(2)

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

Subsidiaries [Axis]	5	6	7	8
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Pisces eServices Private Limited	ANI Technologies Bangladesh Limited	Ola USA Inc.	ANI Technologies Lanka Pvt. Ltd.
Principal place of business of subsidiary consolidated	Industrial Plot No. 82-A, Sector-18 Gurgaon - 122015, Haryana, India	14 Purana Paltan, 3rd Floor, Darus Salam Arcade, Dhaka - 1000, Bangladesh	3500 S. Dupont Highway, Dover, Kent - 19901, Delaware, USA.	216, De Saram Place, Colombo, 10, Sri Lanka
Country of incorporation or residence of subsidiary consolidated	INDIA	BANGLADESH	UNITED STATES	SRI LANKA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2020	31/03/2020	31/03/2020	31/03/2020
Description of reason why using different reporting date or period for subsidiary consolidated	-	-	-	-
Proportion of ownership interest in subsidiary consolidated	96.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	96.00%	100.00%	100.00%	100.00%

**Disclosure of details of subsidiaries [Table]**

..(3)

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

Subsidiaries [Axis]	9	10	11	12
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Ola Australia Pty. Ltd	OLA UK Private Limited	OLA NewZealand Global Limited	Ola Netherlands BV
Principal place of business of subsidiary consolidated	Level 10, 117 Clarence Street, Sydney, NSW 2000	Suite 139, Business Design Centre, 52 Upper Street, Islington, London, N1 0QH	Mint Advisory Limited, Suite 6, 8 Turua Street, St Heliers, Auckland 1071.	Joop Geesinkweg 901, 1st floor, 1.17, ResCo. - work2, 1114AB Amsterdam-Duivendrecht
Country of incorporation or residence of subsidiary consolidated	AUSTRALIA	UNITED KINGDOM	NEW ZEALAND	NETHERLANDS
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2020	31/03/2020	31/03/2020	31/03/2020
Description of reason why using different reporting date or period for subsidiary consolidated	-	-	-	-
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%

**Disclosure of details of subsidiaries [Table]**

..(4)

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

Subsidiaries [Axis]	13	14	15
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of details of subsidiaries [Abstract]			
Disclosure of details of subsidiaries [LineItems]			
Name of subsidiary consolidated	Ola Scotland Private Limited	OLA Finland OY	OLA CAPITAL SERVICES PRIVATE LIMITED
Principal place of business of subsidiary consolidated	26 George Square, Edinburgh EH8, 9LD	Bulevardi 7 00120 Helsinki	Regent Insignia, #414, 3rd Floor 4th Block, 17th Main, 100 Feet Road Koramangala, Bangalore - 560034, Karnataka, India.
Country of incorporation or residence of subsidiary consolidated	UNITED KINGDOM	FINLAND	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2020	31/03/2020	31/03/2020
Description of reason why using different reporting date or period for subsidiary consolidated	-	-	Company incorporated on 01/04/2019
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	55.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	55.00%

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

	01/04/2019 to 31/03/2020
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

**[611400] Notes - Separate financial statements****Disclosure of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	OLA Fleet Technologies Private Limited	OLA Fleet Technologies Private Limited	OLA FINANCIAL SERVICES PRIVATE LIMITED	OLA FINANCIAL SERVICES PRIVATE LIMITED
CIN of subsidiary company	U63090DL2012PTC230920	U63090DL2012PTC230920	U22219KA2007PTC127705	U22219KA2007PTC127705
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA



**Disclosure of subsidiaries [Table]**

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	OLA Skilling Private Limited	OLA Skilling Private Limited	Ola Singapore Pte. Ltd	Ola Singapore Pte. Ltd
CIN of subsidiary company	U74999KA2017PTC100829	U74999KA2017PTC100829		
Country of incorporation or residence of subsidiary	INDIA	INDIA	SINGAPORE	SINGAPORE

**Disclosure of subsidiaries [Table]**

..(3)

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

Subsidiaries [Axis]	5		6	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Pisces eServices Private Limited	Pisces eServices Private Limited	ANI Technologies Bangladesh Limited	ANI Technologies Bangladesh Limited
CIN of subsidiary company	U72900KA2012PTC127609	U72900KA2012PTC127609		
Country of incorporation or residence of subsidiary	INDIA	INDIA	BANGLADESH	BANGLADESH

**Disclosure of subsidiaries [Table]**

..(4)

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

Subsidiaries [Axis]	7		8	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Ola USA Inc.	Ola USA Inc.	ANI Technologies Lanka Pvt. Ltd.	ANI Technologies Lanka Pvt. Ltd.
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES	SRI LANKA	SRI LANKA

**Disclosure of subsidiaries [Table]**

..(5)

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

Subsidiaries [Axis]	9		10	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Ola Australia Pty. Ltd	Ola Australia Pty. Ltd	OLA UK Private Limited	OLA UK Private Limited
Country of incorporation or residence of subsidiary	AUSTRALIA	AUSTRALIA	UNITED KINGDOM	UNITED KINGDOM

**Disclosure of subsidiaries [Table]**

..(6)

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

Subsidiaries [Axis]	11		12	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	O L A NewZealandGlobal Limited	O L A NewZealandGlobal Limited	Ola Netherlands BV	Ola Netherlands BV
Country of incorporation or residence of subsidiary	NEW ZEALAND	NEW ZEALAND	NETHERLANDS	NETHERLANDS

**Disclosure of subsidiaries [Table]**

..(7)

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

Subsidiaries [Axis]	13		14	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Ola Scotland Private Limited	Ola Scotland Private Limited	OLA Finland OY	OLA Finland OY
Country of incorporation or residence of subsidiary	UNITED KINGDOM	UNITED KINGDOM	FINLAND	FINLAND

**Disclosure of subsidiaries [Table]**

..(8)

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

Subsidiaries [Axis]	15
	01/04/2019 to 31/03/2020
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	OLA CAPITAL SERVICES PRIVATE LIMITED
CIN of subsidiary company	U65929KA2019PTC123329
Country of incorporation or residence of subsidiary	INDIA

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

	01/04/2018 to 31/03/2019
Disclosure of separate financial statements [TextBlock]	
Disclosure of subsidiaries [TextBlock]	
Method used to account for investments in subsidiaries	-

**[610800] Notes - Related party****Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Subsidiaries [Member]		Key management personnel of entity or parent [Member]	
Related party [Axis]	1		3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	OLA Electric Mobility Inc.	OLA Electric Mobility Inc.	Bhavish Aggarwal	Bhavish Aggarwal
Country of incorporation or residence of related party	UNITED STATES	UNITED STATES	INDIA	INDIA
Permanent account number of related party			AGPPA8363D	AGPPA8363D
Description of nature of transactions with related party	Refer attachment	Refer attachment	Refer attachment	Refer attachment
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Services received related party transactions	0	96		
Other related party transactions expense			0	599.78
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 Lakhs of INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	4		5	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ankit Bhati	Ankit Bhati	Harish Abichandani	Harish Abichandani
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BCKPB8883M	BCKPB8883M	AACPA5353L	AACPA5353L
Description of nature of transactions with related party	Refer attachment	Refer attachment	Refer attachment	Refer attachment
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	0	599.78	0	188.23
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	6		7	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sandeep Kumar Awadesh Singh	Sandeep Kumar Awadesh Singh	Krishnamurthy Venugopala Tenneti	Krishnamurthy Venugopala Tenneti
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	DCYPS1441G	DCYPS1441G	AAYPK8645D	AAYPK8645D
Description of nature of transactions with related party	Refer attachment	Refer attachment	Refer attachment	Refer attachment
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Services received related party transactions			96	96
Other related party transactions expense	0	37.48		
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 Lakhs of INR

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	2		8	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	OLA ELECTRIC MOBILITY PRIVATE LIMITED	OLA ELECTRIC MOBILITY PRIVATE LIMITED	GODDARD TECHNICAL SOLUTIONS PRIVATE LIMITED	GODDARD TECHNICAL SOLUTIONS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74999KA2017PTC099619	U74999KA2017PTC099619	U74999KA2016PTC098506	U74999KA2016PTC098506
Description of nature of transactions with related party	Refer attachment	Refer attachment	Refer attachment	Refer attachment
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	(A) 1,891	449		
Other related party transactions income	(B) 258	0		
Other related party transactions contribution made			(C) 2,150	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Footnotes**

- (A) Expenses recharged  
 (B) Income from sub-lease & Lease rental income  
 (C) Investments in equity instrument

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of related party [TextBlock]	Textual information (66) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (67) [See below]	
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

**Textual information (66)****Disclosure of related party [Text Block]****34. Related parties****A. Related party relationships**

Names of the related parties and description of relationship

Companies in which directors are interested

- OLA Electric Mobility Private Limited, India
- OLA Electric Mobility Inc. (Wholly owned subsidiary of OLA Electric Mobility Private Limited, India)
- Goddard Technical Solution Private Limited, India

Key Managerial personnel

Directors

- Bhavish Aggarwal (Executive Director)
- Ankit Bhati (Executive Director)
- Avnish Sarabjit Bajaj (Non-Executive Director)
- Krishnamurthy Venugopala Tenneti (Non-Executive Director)
- Arun Sarin (Non-Executive Director)
- David Thevenon (Non-Executive Director) (with effect from 28 September 2017 upto 31 March 2019)
- Brent Richard Irvin (Non-Executive Director) (with effect from 28 September 2018)
- Sumer Juneja (Non-Executive Director) (with effect from 04 April 2019)

Executive officers

- Harish Abichandani (Chief Financial Officer)
- Sandeep Kumar Awadesh Singh (Company Secretary)

## Textual information (67)

## Disclosure of transactions between related parties [Text Block]

## 34. Related parties

	(Rs. in lakhs)	
	For the year ended 31 March 2020	For the year ended 31 March 2019
<b>B. Related party transactions</b>		
Investments in equity instrument		
Goddard Technical Solution Private Limited	2,150	-
Income from sub-lease		
OLA Electric Mobility Private Limited	111	-
Lease rental income		
OLA Electric Mobility Private Limited	147	-
Expenses recharged		
OLA Electric Mobility Private Limited	1,891	449
Professional fees		
Krishnamurthy Venugopala Tenneti	96	96
Loan given		

OLA Electric Mobility Inc.	161	-
Remuneration		
Salaries and other employee benefits to directors and executive officers (1)(2)	1,984	1,425
(1) Includes provision for variable pay amounting to Rs. 461 Lakhs (2019: Rs. 433 lakhs).		
(2) The aforesaid amount does not include share based payments. It also does not include provision for gratuity and leave encashment as these amounts are determined for the companies within the Group as a whole based on actuarial valuation and actual liability respectively.		
		(Rs. in lakhs)
C. Balances outstanding with respect to related parties	For the year ended 31 March 2020	For the year ended 31 March 2019
Investments		
(i) Equity		
Ola Electric Mobility Private Limited*	2,221	2,221
Goddard Technical Solution Private Limited*	2,150	-
(ii) Preference (At cost)		
Ola Electric Mobility Private Limited*	1	1
Deposit received		

OLA Electric Mobility Private Limited	54	-
Receivable towards expenses recharged		
OLA Electric Mobility Private Limited	1,495	512
Receivable towards loan given		
OLA Electric Mobility Inc.	161	-

\* Presented at fair value through Other Comprehensive Income in these consolidated financial statement however for disclosure purpose considered at cost.

## [611700] Notes - Other provisions, contingent liabilities and contingent assets

### Disclosure of contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Tax contingent liability [Member]		Other contingent liabilities [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Contingent liabilities	Contingent liabilities		
Estimated financial effect of contingent liabilities	14,609	11,460	1,627	3,022

### Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities, others [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Capital commitments	Capital commitments
Estimated financial effect of contingent liabilities	1,627	3,022



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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (68) [See below]	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Capital commitments	Capital commitments

## Textual information (68)

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

	(Rs. in lakhs)	
	As at	As at
<b>32. Contingent liabilities and capital commitments</b>	<b>31</b>	<b>31</b>
	<b>March</b>	<b>March</b>
	<b>2020</b>	<b>2019</b>
<b>Contingent liabilities (other than financial guarantees)</b>		
<p>The Group is involved in certain disputes and claims, including commercial matters, which arise from time to time in the ordinary course of business. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the Group's financial position and results of operations.</p>		
<b>Commitments</b>		
<b>Capital commitments</b>	<b>1,627</b>	<b>3,022</b>
<b>Contingent liabilities</b>	<b>14,609</b>	<b>11,460</b>

A demand of Rs. 11,460 lakhs had been received by the Company under 201(1)/201(1A) vide order dated 28 March 2019 for TDS to be deposited under section 194C. The Company has paid the demand amount of Rs. 2,692 lakhs under protest. The Company had also filed an appeal before the ITAT and a stay was granted by the assessing officer. In consultation with external legal counsel, the management of the Company is of the opinion that there was no liability on the Company to withhold any taxes on the ride charges being remitted to the driver partners as the Company was only acting as an aggregator.

The Supreme court of India in the month of February 2019 had passed a judgement relating to definition of wages under the Provident Fund Act, 1952. However, considering that there are numerous interpretative issues relating to this judgement and in the absence of reliable measurement of the provision for the earlier periods, the Group has made a provision for provident fund contribution pursuant to the judgement from the month of March 2019. The Group will reevaluate its position and update its provision, if required, on receiving further clarity on the subject. The Group does not expect any material impact on the financial statements in relation to this matter.

The Group also has other pending litigations which may result into taxability of future profits, if any.

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</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****Disclosure of terms and conditions of share-based payment arrangement [Table]****..(1)**

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

<b>Types of share-based payment arrangements [Axis]</b>	<b>1</b>	
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	2013 Employee Stock Option plan ('the 2013 plan')	2013 Employee Stock Option plan ('the 2013 plan')
Description of vesting requirements for share-based payment arrangement	Textual information (69) [See below]	Textual information (70) [See below]
Number of instruments granted in share-based payment arrangement	5,72,158	18,18,921

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>31/03/2018</b>
Disclosure of share-based payment arrangements [TextBlock]	Textual information (71) [See below]		
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options granted in share-based payment arrangement	5,72,158	18,18,921	
Number of share options forfeited in share-based payment arrangement	-10,88,409	-12,25,952	
Number of share options exercised in share-based payment arrangement	-3,66,700	-6,40,370	
Number of share options expired in share-based payment arrangement	-23,679	-121	
Total changes of number of share options outstanding in share based payment arrangement	-9,06,630	-47,522	
Number of share options outstanding in share-based payment arrangement at end of period	36,05,981	45,12,611	45,60,133
Number of share options exercisable in share-based payment arrangement	25,87,280	22,52,328	
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	

## Textual information (69)

### Description of vesting requirements for share-based payment arrangement

The 2013 plan was approved by the Board of Directors on 23 April 2013 and by the shareholders on 2 May 2013. The plan provides the right but not an obligation, for key management personnel, senior employees of the Company and its subsidiaries (collectively referred to as “eligible employees”) to purchase or subscribe to at a future date the shares underlying the option at a pre-determined price, subject to compliance with vesting conditions. All exercised options shall be settled by physical delivery of equity shares or as provided under the 2013 plan. As per the plan, holders of vested options are entitled to purchase one equity share of ₹ 10 each for every ten options at an exercise price of Rs.1 each. Stock option cost recorded in these consolidated financial statements is based on the fair value of the stock options which is measured using the Black-Scholes-Merton formula.

## Textual information (70)

### **Description of vesting requirements for share-based payment arrangement**

The 2013 plan was approved by the Board of Directors on 23 April 2013 and by the shareholders on 2 May 2013. The plan provides the right but not an obligation, for key management personnel, senior employees of the Company and its subsidiaries (collectively referred to as “eligible employees”) to purchase or subscribe to at a future date the shares underlying the option at a pre-determined price, subject to compliance with vesting conditions. All exercised options shall be settled by physical delivery of equity shares or as provided under the 2013 plan. As per the plan, holders of vested options are entitled to purchase one equity share of ₹ 10 each for every ten options at an exercise price of Rs.1 each. Stock option cost recorded in these consolidated financial statements is based on the fair value of the stock options which is measured using the Black-Scholes-Merton formula.

## Textual information (71)

### Disclosure of share-based payment arrangements [Text Block]

#### 38. Employees' share-based payment plan

##### a) Description of share-based payment arrangements

The Company has the following share-based payment arrangement for employees:

##### 2013 Employee Stock Option plan ('the 2013 plan')

The 2013 plan was approved by the Board of Directors on 23 April 2013 and by the shareholders on 2 May 2013. The plan gives the right but not create an obligation, for key management personnel, senior employees of the Company and its subsidiaries (collectively referred to as "eligible employees") to purchase or subscribe, at a future date, to the equity shares underlying the option at a pre determined price, subject to compliance with vesting conditions. All exercised options are settled by issue of equity shares or as provided under the 2013 plan. As per the plan, holders of vested options are entitled to purchase one equity share of Rs. 10 each for every ten options at an exercise price of Rs. 1 each.

The Company has computed the fair value of the options for the purpose of accounting for employee stock compensation expense over the vesting period of the options.

The terms and conditions related to the grant of share options during the year are as follows:

Employees entitled	Vesting conditions	For the year ended31 March 2020	For the year ended31 March 2019
Key managerial personnel	One to four years of service from grant date	73,959	2,97,479
Senior employees	One to four years of service from grant date	4,98,199	15,21,442
Total share options granted during the year		5,72,158	18,18,921

For continuing employees, the options can be exercised within a period of five years after the date on which the shares of the Group are listed on a recognised stock exchange or as determined by the Board of Directors.

The number and reconciliation of the options under the 2013 plan are as follows:

b) Reconciliation of outstanding share options	For the year ended31 March 2020	For the year ended31 March 2019
Outstanding at the beginning	45,12,611	45,60,133
Granted during the year	5,72,158	18,18,921
Forfeited and expired during the year	10,88,409	12,25,952
Exercised during the year	3,66,700	6,40,370
Settled during the year	23,679	121

Outstanding at the end	36,05,981	45,12,611
Exercisable at the end	25,87,280	22,52,328

The weighted average share price of option exercised under the 2013 plan on the date of exercise was Rs. 4,858 (2019 : Rs. 8,543).

c) The fair value of options are measured based on the Black-Scholes-Merton model, which is as below:

Measurement of fair value	Number of options	Range of fair value per option
Prior to 1 April 2016	10,23,315	Rs. 102 to Rs. 1,352
From 1 April 2016 to 31 March 2017	2,57,860	Rs. 774 to Rs. 1,352
From 1 April 2017 to 31 March 2018	11,43,212	Rs. 811 to Rs. 876
From 1 April 2018 to 31 March 2019	8,90,154	Rs. 811 to Rs. 1,169
From 1 April 2019 to 31 March 2020	2,91,441	Rs. 1,169

d) The fair value of options mentioned above are calculated on the grant date using the Black-Scholes-Merton Model using the following assumptions:

Assumptions	As at 31 March 2020	As at 31 March 2019
Risk free interest rate	5.90%	6.70%
Expected volatility	45.00%	40.00%
Expected life	3 years	4 to 5 years

e) During the year, the Group recorded a share based payment expense of Rs. 3,135 lakhs (2019 : Rs. 5,380 lakhs) in the statement of profit and loss net of the amount capitalised to internally generated software Rs. 400 lakhs (2019 : Rs. 1,087 lakhs) and expense recharged of Rs. 95 lakhs (2019: Nil).

f) The weighted average remaining contractual life of options outstanding as at 31 March 2020 is 3.04 years (2019: 2.89 years).

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of earnings per share [TextBlock]		Textual information (72) [See below]
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -1,062.99	[INR/shares] -1,302.94
Total basic earnings (loss) per share	[INR/shares] -1,062.99	[INR/shares] -1,302.94
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -1,062.99	[INR/shares] -1,302.94
Total diluted earnings (loss) per share	[INR/shares] -1,062.99	[INR/shares] -1,302.94
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 2,07,73,700	[shares] 1,99,00,570
Adjusted weighted average shares	[shares] 0	[shares] 0

## Textual information (72)

## Disclosure of earnings per share [Text Block]

Earnings/(loss) per shares (EPS)

Reconciliation of basic and diluted used in computing earnings per share:

Particulars	For the period ended 31 March 2019	For the year ended 31 March 2018
<b>A. Basis earnings per share</b>		
The calculation of profit attributable to equity shareholders and weighted average number of equity shares outstanding for the purpose of basic earnings per share calculations are as follows:		
Loss for the year	(259,293)	(284,226)
Number of equity shares at the beginning of the year	2,336,850	2,336,850
Weighted average number of equity shares issued on exercise of share options	27,669	-
Conversion of compulsorily convertible preference shares	17,536,051	17,536,051
	19,900,570	19,872,901
Number of weighted average equity shares considered for calculation of basic earnings per share	19,900,570	19,872,901
<b>B. Diluted EPS</b>		
Weighted average equity shares considered for calculation of basic earnings per share	19,900,570	19,872,901
Effect of outstanding share options**	324,557	247,505
Weighted average equity shares considered for calculation of diluted earnings per share	20,225,127	20,120,406

\*\* As the effect of conversion of outstanding share options is anti-dilutive, dilutive effect for the current year and the previous year have been



considered to be nil.

Loss per share:		
Basic	(1,302.94)	(1,430.22)
Diluted	(1,302.94)	(1,430.22)

\*\* As the effect of conversion of potential dilutive shares are anti-dilutive, dilutive effect for the current year and the previous year have been considered as nil.

### [610900] Notes - First time adoption

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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