

KIRANAKART TECHNOLOGIES PRIVATE LIMITED
Consolidated Financial Statements for period 01/04/2022 to 31/03/2023

[700300] Disclosure of general information about company

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Name of company	KIRANAKART TECHNOLOGIES PRIVATE LIMITED	
Corporate identity number	U72900MH2020PTC351339	
Permanent account number of entity	AAICK4821A	
Address of registered office of company	4th Floor, Wework Chromium Powai, Jogeshwari Vikhroli Link Road, Raje Sambhaji Nagar, Marol, Andheri East, Mumbai, Mumbai, MAHARASHTRA, INDIA - 400076	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2022	01/04/2021
Date of end of reporting period	31/03/2023	31/03/2022
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2022 to 31/03/2023
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Ruthala and Co.
Name of auditor signing report	RUTHALA RAVI SHANKAR
Firms registration number of audit firm	149261W
Membership number of auditor	163395
Address of auditors	A 402, Rajeshree Accord, Telly Gally Cross Road Andheri East -400069
Permanent account number of auditor or auditor's firm	CNPPS3815K
SRN of form ADT-1	T54734629
Date of signing audit report by auditors	27/09/2023
Date of signing of balance sheet by auditors	27/09/2023

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	As per Auditors report Attached	
Disclosure relating to quantitative details of fixed assets	As per Auditors report Attached	
Disclosure relating to physical verification and material discrepancies of fixed assets	As per Auditors report Attached	
Disclosure relating to title deeds of immovable properties		As per Auditors report Attached
Disclosure in auditors report relating to inventories	As per Auditors report Attached	
Disclosure in auditors report relating to loans		As per Auditors report Attached
Disclosure about loans granted to parties covered under section 189 of companies act	As per Auditors report Attached	
Disclosure relating to terms and conditions of loans granted	As per Auditors report Attached	
Disclosure regarding receipt of loans granted	As per Auditors report Attached	
Disclosure regarding terms of recovery of loans granted	As per Auditors report Attached	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	As per Auditors report Attached	
Disclosure in auditors report relating to deposits accepted		As per Auditors report Attached
Disclosure in auditors report relating to maintenance of cost records		As per Auditors report Attached
Disclosure in auditors report relating to statutory dues [TextBlock]		As per Auditors report Attached
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]		As per Auditors report Attached
Disclosure relating to disputed statutory dues [TextBlock]		As per Auditors report Attached
Disclosure in auditors report relating to default in repayment of financial dues		As per Auditors report Attached
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		As per Auditors report Attached
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	As per Auditors report Attached	
Disclosure in auditors report relating to managerial remuneration		As per Auditors report Attached
Disclosure in auditors report relating to Nidhi Company		As per Auditors report Attached
Disclosure in auditors report relating to transactions with related parties	As per Auditors report Attached	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	As per Auditors report Attached	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		As per Auditors report Attached
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		As per Auditors report Attached

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

	01/04/2022 to 31/03/2023
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	Yes
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	Textual information (2) [See below]

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To The Members of

Kiranakart Technologies Private Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the Consolidated financial statements of Kiranakart Technologies Private Limited ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at March 31, 2023, and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Cash Flow and the Consolidated Statement of Changes in Equity for the year ended, and a summary of significant accounting policies and other explanatory information (herein referred to as "the Consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Group as at March 31, 2023, and their consolidated loss, total consolidated comprehensive loss, their consolidated cash flows and their consolidated changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the Consolidated financial statements in accordance with the Standards on Auditing ("SA's") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group and its subsidiary, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated financial statements.

Information other than the Consolidated financial statements & auditor's report thereon

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

Our opinion on the Consolidated financial statements does not cover the other information and we do not express any form of assurance

conclusion thereon.

In connection with our audit of the Consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Management's Responsibilities for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the Ind AS and other accounting principles generally accepted in India. The respective Board of Directors of the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

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

The respective Board of Directors are also responsible for overseeing the Group's financial reporting process.

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

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

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

- Identify and assess the risks of material misstatement of the Consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to Consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated financial statements, including the disclosures, and whether the Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Group and the trust to express an opinion on the Consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of such entities included in the Consolidated financial statements of which we are the independent auditors. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated financial statements.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report that: Act, based on our audit and on the consideration of our report on separate financial statements and the other financial information of subsidiary, as noted in the 'other matter' 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.

(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 our reports.

(c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Consolidated Comprehensive Income, the Consolidated Cash Flow Statement and Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statement.

(d) In our opinion, the aforesaid Consolidated financial statements comply with the Ind AS specified under Section 133 of the Act. read with Companies (Indian Accounting Standards) Rules, 2015, as amended;

(e) On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2023 taken on record by the Board of Directors of the Holding Company and our report on the of statutory audit of its subsidiary company, none of the directors of the Group, is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.

(f) With respect to adequacy internal financial controls system with reference to consolidated financial statements and the operating effectiveness of such controls as at March 31, 2023, refer our separate report in "Annexure A". Which is based on the auditor's report of the Holding Company and its Subsidiary. Our report expresses unmodified opinion on the adequacy and operating effectiveness of the internal financial controls with reference to consolidated financials statements of those companies.

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

- The consolidated financial statement disclose the financial impact of the pending litigations which would impact its financial position of the Group as on 31st March, 2023 as per the Note No.21.

- The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- The Holding Company and its subsidiary is not required to transfer any amount to Investor Education & Protection Fund.
- (a) The respective Management of the Holding Company and Its subsidiary, has represented, to the best of their knowledge and belief, as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Parent Company or any of such subsidiaries (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The respective Management of the Holding Company and Its subsidiary has represented, to the best of their knowledge and belief, as disclosed in the notes to accounts, no funds (which are material either individually or in the aggregate) have been received by Company from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Parent Company or any of such subsidiaries shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

- The Holding Company and its Subsidiary, has not declared or paid any dividend during the year and has not proposed final dividend for the year.
- Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.
- With respect to the matters specified in clause (xxi) of paragraph 3 and paragraph 4 of the Companies (Auditor’s Report) Order, 2020 (“CARO”/ “the Order”) issued by the Central Government in terms of Section 143(11) of the Act, according to the information and

explanations given to us, and based on the CARO report issued by us for the Holding Company to which reporting under CARO is applicable, as provided to us by the Management of the Parent Company, we report that there are no qualifications or adverse remarks by the respective auditors in the CARO reports of the said companies included in the consolidated financial statements except as mentioned below:

Sr. No.	Name of the Company	CIN	Nature of Relationship	Clause Number of CARO report with qualification or adverse remark
1	Kiranakart Technologies Private Limited	U72900MH2020PTC351339	Holding Company	Clause 3 (xi(a)), (xvii)

For Ruthala and Co.

Chartered Accountants

Ravi Shankar Ruthala

Membership No.: 163395

Firm Reg. No.: 149261W

UDIN:

Place: Mumbai

Date: 27th September, 2023

Annexure B to the Independent Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Kiranakart Technologies Private Limited the Consolidated financial statements for the year ended 31st March, 2023:

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

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2023, we have audited the internal financial controls with reference to Consolidated Financial Statements of Kiranakart Technologies Private Limited (hereinafter referred to as the "Company") and its subsidiary, as of that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

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

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to consolidated financial statements.

Meaning of Internal Financial Controls With Reference to Consolidated Financial Statements

A company's internal financial control with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external

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

Inherent Limitations of Internal Financial Controls With Reference to Consolidated Financial Statements

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

Opinion

In our opinion, the Group, have, maintained in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at March 31,2023, based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For Ruthala and Co.

Chartered Accountants

Ravi Shankar Ruthala

Membership No.: 163395

Firm Reg. No.: 149261W

UDIN:

Place: Mumbai

Date: 27th September, 2023

Textual information (2)

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report

Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023. With respect to the matters specified in clause (xxi) of paragraph 3 and paragraph 4 of the Companies (Auditor's Report) Order, 2020 ("CARO"/ "the Order") issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to us, and based on the CARO report issued by us for the Holding Company to which reporting under CARO is applicable, as provided to us by the Management of the Parent Company, we report that there are no qualifications or adverse remarks by the respective auditors in the CARO reports of the said companies included in the consolidated financial statements except as mentioned below: Sr. No. Name of the Company CIN Nature of Relationship Clause Number of CARO report with qualification or adverse remark 1 Kiranakart Technologies Private Limited U72900MH2020PTC351339 Holding Company Clause 3 (xi(a)), (xvii)

[110000] Balance sheet

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

	31/03/2023	31/03/2022	31/03/2021
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	10,646.98	7,533.8	0.4
Capital work-in-progress	18.65	0	
Other intangible assets	19,068.96	15,072.7	0
Intangible assets under development	177.9	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Trade receivables, non-current	0	0	
Loans, non-current	0	0	
Other non-current financial assets	5,161.06	1,243.16	
Total non-current financial assets	5,161.06	1,243.16	
Other non-current assets	1,219.25	545.4	
Total non-current assets	36,292.8	24,395.06	
Current assets [Abstract]			
Inventories	15,773.26	6,810.3	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	7,081.65	1,472.98	
Cash and cash equivalents	70,446.21	18,320.94	
Loans, current	0	0	
Other current financial assets	125.09	564.62	
Total current financial assets	77,652.95	20,358.54	
Other current assets	18,119.88	12,287.71	
Total current assets	1,11,546.09	39,456.55	
Total assets	1,47,838.89	63,851.61	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	842.8314	264.8314	1.9935
Other equity	63,766.05	33,300.05	
Total equity attributable to owners of parent	64,608.88	33,564.88	
Non controlling interest	0	0	
Total equity	64,608.88	33,564.88	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	4,692.7	0	
Other non-current financial liabilities	14,773.53	12,924.92	
Total non-current financial liabilities	19,466.23	12,924.92	
Provisions, non-current	977.72	194.08	
Total non-current liabilities	20,443.95	13,119	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	7,400	0	
Trade payables, current	35,379.48	13,605.04	
Other current financial liabilities	17,997.49	2,908.9	
Total current financial liabilities	60,776.97	16,513.94	
Other current liabilities	1,892.84	614.1	
Provisions, current	116.25	39.69	
Total current liabilities	62,786.06	17,167.73	
Total liabilities	83,230.01	30,286.73	
Total equity and liabilities	1,47,838.89	63,851.61	

[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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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] -1,695.21	[INR/shares] -6,458.83	[INR/shares] -1,695.21	[INR/shares] -6,458.83
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0		
Total basic earnings (loss) per share	[INR/shares] -1,695.21	[INR/shares] -6,458.83	[INR/shares] -1,695.21	[INR/shares] -6,458.83
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -1,695.21	[INR/shares] -6,458.83	[INR/shares] -1,695.21	[INR/shares] -6,458.83
Total diluted earnings (loss) per share	[INR/shares] -1,695.21	[INR/shares] -6,458.83	[INR/shares] -1,695.21	[INR/shares] -6,458.83

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	2,02,439.46	14,070.82
Other income	5,320.79	166.05
Total income	2,07,760.25	14,236.87
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	1,89,427	21,321.85
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-8,962.96	-6,600.14
Employee benefit expense	26,344.58	5,073.6
Finance costs	4,306.07	621.88
Depreciation, depletion and amortisation expense	6,758.85	1,485.75
Other expenses	1,17,135.33	31,371.44
Total expenses	3,35,008.87	53,274.38
Profit before exceptional items and tax	-1,27,248.62	-39,037.51
Total profit before tax	-1,27,248.62	-39,037.51
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-1,27,248.62	-39,037.51
Total profit (loss) for period	-1,27,248.62	-39,037.51
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	43.17	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	43.17	0
Total other comprehensive income	43.17	0
Total comprehensive income	-1,27,205.45	-39,037.51
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	43.17	0
Total comprehensive income	-1,27,205.45	-39,037.51
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -1,695.21	[INR/shares] -6,458.83
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -1,695.21	[INR/shares] -6,458.83
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -1,695.21	[INR/shares] -6,458.83
Total diluted earnings (loss) per share	[INR/shares] -1,695.21	[INR/shares] -6,458.83

[210000a] Statement of profit and loss**Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]****..(1)**

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	1
	01/04/2022 to 31/03/2023
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]	
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]	
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	O t h e r Comprehensive income
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	43.17

[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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-1,27,248.62	-39,037.51		-1,27,248.62
Changes in comprehensive income components	43.17	0		43.17
Total comprehensive income	-1,27,205.45	-39,037.51		-1,27,205.45
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves	700.54	0		700.54
Total deductions to reserves	700.54	0		700.54
Increase (decrease) through other changes, equity	1,58,371.99	72,202.83		1,58,371.99
Other changes in equity, others	0	-0.01		0
Total other changes in equity	1,57,671.45	72,202.82		1,57,671.45
Total increase (decrease) in equity	30,466	33,165.31		30,466
Other equity at end of period	63,766.05	33,300.05	134.74	63,766.05

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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-39,037.51		-1,27,248.62	-39,037.51
Changes in comprehensive income components	0		43.17	0
Total comprehensive income	-39,037.51		-1,27,205.45	-39,037.51
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves	0		700.54	0
Total deductions to reserves	0		700.54	0
Increase (decrease) through other changes, equity	72,202.83		1,58,371.99	72,202.83
Other changes in equity, others	-0.01		0	-0.01
Total other changes in equity	72,202.82		1,57,671.45	72,202.82
Total increase (decrease) in equity	33,165.31		30,466	33,165.31
Other equity at end of period	33,300.05	134.74	63,766.05	33,300.05

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Increase (decrease) through other changes, equity		1,58,371.99	71,502.29	
Total other changes in equity		1,58,371.99	71,502.29	
Total increase (decrease) in equity		1,58,371.99	71,502.29	
Other equity at end of period	134.74	2,30,141.54	71,769.55	267.26

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-1,27,248.62	-39,037.51		-1,27,248.62
Changes in comprehensive income components	43.17	0		43.17
Total comprehensive income	-1,27,205.45	-39,037.51		-1,27,205.45
Other changes in equity [Abstract]				
Other changes in equity, others	0	-0.01		0
Total other changes in equity	0	-0.01		0
Total increase (decrease) in equity	-1,27,205.45	-39,037.52		-1,27,205.45
Other equity at end of period	-1,66,375.49	-39,170.04	-132.52	-1,66,375.49

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Other retained earning [Member]		Other reserves [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-39,037.51		0	0
Changes in comprehensive income components	0			
Total comprehensive income	-39,037.51		0	0
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves			700.54	0
Total deductions to reserves			700.54	0
Increase (decrease) through other changes, equity			0	700.54
Other changes in equity, others	-0.01			
Total other changes in equity	-0.01		-700.54	700.54
Total increase (decrease) in equity	-39,037.52		-700.54	700.54
Other equity at end of period	-39,170.04	-132.52	0	700.54
Description of nature of other reserves			Other Reserve	Other Reserve

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other reserves [Member]
	31/03/2021
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Other equity at end of period	0

[320000] Cash flow statement, indirect

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
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	-1,27,248.62	-39,037.51	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-8,962.96	-6,810.3	
Adjustments for decrease (increase) in trade receivables, current	-5,608.68	-1,472.98	
Adjustments for decrease (increase) in other current assets	-5,832.18	-12,280.45	
Adjustments for decrease (increase) in other non-current assets	0	-485.98	
Adjustments for other financial assets, non-current	-3,278.97	-1,242.81	
Adjustments for other financial assets, current	439.53	-929.26	
Adjustments for increase (decrease) in trade payables, current	21,073.9	13,524.76	
Adjustments for increase (decrease) in other current liabilities	1,278.24	593.91	
Adjustments for depreciation and amortisation expense	7,048.46	1,511.3	
Adjustments for provisions, current	76.56	39.69	
Adjustments for provisions, non-current	826.82	194.08	
Adjustments for other financial liabilities, current	8,790	808.62	
Adjustments for other financial liabilities, non-current	0	0	
Adjustments for unrealised foreign exchange losses gains	0.46	-0.31	
Adjustments for share-based payments	3,099.71	700.54	
Other adjustments to reconcile profit (loss)	4,053.99	593.58	
Total adjustments for reconcile profit (loss)	23,004.88	-5,255.61	
Net cash flows from (used in) operations	-1,04,243.74	-44,293.12	
Interest received	-5,098.21	-165.74	
Income taxes paid (refund)	1,086.79	55.25	
Other inflows (outflows) of cash	-0.03	0.02	
Net cash flows from (used in) operating activities	-1,10,428.77	-44,514.09	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	7.5	0.02	
Purchase of property, plant and equipment	5,949.48	8,014.7	
Purchase of intangible assets	107.93	380.07	
Interest received	4,266.9	165.46	
Other inflows (outflows) of cash	31.43	0	
Net cash flows from (used in) investing activities	-1,751.58	-8,229.29	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	1,58,950	71,765.13	
Proceeds from issuing other equity instruments	0.25	0	
Proceeds from borrowings	12,092.46	0	
Interest paid	1,726.6	0	
Other inflows (outflows) of cash	-5,010.51	-929.53	
Net cash flows from (used in) financing activities	1,64,305.6	70,835.6	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	52,125.25	18,092.22	
Net increase (decrease) in cash and cash equivalents	52,125.25	18,092.22	
Cash and cash equivalents cash flow statement at end of period	70,446.19	18,320.94	228.72

[610100] Notes - List of accounting policies

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

	01/04/2022 to 31/03/2023
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]

Textual information (3)

Disclosure of significant accounting policies [Text Block]

1. General Information

Kiranakart Technologies Private Limited, incorporated on December 05, 2020, operates as a private limited company under the Companies Act, 2013, (hereinafter referred to as "the Group"). The registered office of the company is located at 4th Floor, Wework Chromium – Powai, Jogeshwari Vikhroli Link Rd, Raje Sambhaji Nagar, Marol, Andheri East, Mumbai – 400076, Maharashtra, India which is shifted from 1st floor, Plot No 224, Sher E Punjab CHS Mahakalli Caves Road, Andheri East, Mumbai, Maharashtra- 400093 on 10th July 2023. The holding Group is Kiranakart Pte Limited, Singapore. The Group is engaged in a) designing & developing a range of technologies and products including state of the art mobile application namely “Zepto” and website “www.zeptonow.com”; b) business of warehouse fulfilment services; c) wholesale distribution of all types of consumer products.

These Consolidated Financial statements were authorised for issue in accordance with a resolution by the Group’s Board of Directors on September 27, 2023.

• Summary of Significant Accounting Policies

• Basis of preparation and measurement

The Consolidated Financial Statements have been prepared in accordance with Indian Accounting Standards (Ind-AS). The Ind-AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, and presentation requirements of Division II of Schedule III of the Companies Act, 2013, (Ind-AS compliant Schedule III), as applicable to the Consolidated Financial Statement as amended time to time.

Accordingly, the Group has prepared these Consolidated Financial Statements which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss for the year ended March 31, 2023, the Statement of Cash Flows for the year ended March 31, 2023 and the Statement of Changes in Equity for the year ended as on that date, and the accounting policies and other explanatory information.

All the amounts disclosed in the Financial Statements and notes have been rounded off to the nearest lakhs (with two places of decimal) as per requirement of Schedule III, unless otherwise stated.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Group has incurred net loss of 1,27,248.62 (March 31st, 2022 net loss 39,037.51) during the year. The Group's accumulated loss of 1,66,375.50 (March 31st 2022 accumulated loss 39,170.04) and has net worth of 64,608.89 (March 31st, 2022 33,564.88).

• (a) Basis of Measurement

The Consolidated Financial Statements have been prepared on a historical cost basis and on the accrual basis, except for the following assets and liabilities measured at fair value as required by relevant Ind-AS.

(i) Certain financial assets and liabilities measured at Fair value (refer accounting policy regarding financial instruments),

(ii) The defined benefit asset/ (liability) are recognized as the present value of defined benefit obligation less fair value of plan assets,

(iii) Contingent consideration is measured at fair value,

(iv) Share based payments.

2.1 (b) Subsidiary information and consolidation procedure

(i) Subsidiary information

Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

- (i) Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee),
- (ii) Exposure, or rights, to variable returns from its involvement with the investee, and
- (iii) The ability to use its power over the investee to affect its returns.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the years are included in the consolidated financial state from the date the Group gains control until the date the Group ceases to control the subsidiary.

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

The consolidated financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the parent company, i.e., year ended on March 31, 2023 and March 31, 2022.

(ii) Consolidation Procedure

- Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.
- Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary. Business combinations policy explains how to account for any related goodwill/ reserve.
- (iii) Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group, profits or losses resulting from intragroup transactions that are recognised in assets (if any), such as inventory, are eliminated in full. Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12, Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Consolidated Statement of profit and loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- (i) Derecognises the assets (including goodwill) and liabilities of the subsidiary;
- (ii) Derecognises the carrying amount of any non-controlling interests;
- (iii) Derecognises the cumulative translation differences recorded in equity;
- (iv) Recognises the fair value of the consideration received;

(v) Recognises the fair value of any investment retained;

(vi) Recognises any surplus or deficit in profit and loss

(vii) Reclassifies the parent's share of components previously recognised in OCI to profit and loss or retained earnings, as appropriate, as would be required if the Group had directly disposed of the related assets or liabilities.

- Current and Non-Current Classification

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

The Group prepares assets and liabilities in the statement of financial position based on current and non-current classification. An asset/liability is classified as current when:

- It is expected to be realized or consumed in the Group's normal operating cycle.
- It is held primarily for trading.
- It is expected to be realized within twelve months after the reporting period.
- If it is cash or cash equivalents, unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. Or
- The Group has no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. Any asset/liability not conforming to the above is classified as non-current.

The Operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. Based on the nature of operations and the time between the acquisition of assets for processing and their realisation in cash and cash equivalent, the Group has ascertained its operating cycle being period of 12 months for the purpose of classification of assets and liabilities as current and non-current.

- Functional and Foreign Currency

- Functional and Presentation Currency Management has determined the currency of the primary economic environment in which the entity resides in and operates as the functional currency. The functional currency of the Group is Indian Rupees (INR). The Consolidated Ind AS Financial Statements have been presented in INR, as it best represents the operating business performance and underlying transactions.
- Transactions and Balances

Transactions in foreign currencies are measured in the functional currency of the Group and are recorded on initial recognition in the functional currency at exchange rates prevailing at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the end of the reporting period.

Differences arising on settlement or translation of monetary items are recognised in the Consolidated Statement of Profit and Loss.

Non-monetary items that are measured in historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in Other Comprehensive Income (OCI) or Statement of Profit and Loss are also recognised in OCI or Statement of Profit and Loss, respectively).

- Investment in Subsidiaries

Investment in Subsidiary is carried at cost, less any impairment in the value of investment, in these separate Consolidated Financial Statements. The said investments are tested for impairment, at-least annually and whenever circumstances indicate that their carrying values may exceed the recoverable amount (viz. higher of the fair value less costs to sell and the value-in-use).

- Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments in the form of financial assets and financial liabilities are generally presented separately. Financial instruments are recognized on the balance sheet when the Group becomes a party to the contractual provisions of the instrument. Upon Initial recognition, financial instruments are measured at fair value. Transaction cost directly attributable to the acquisition or issue of financial instruments are recognised in determining the carrying amount, if it is not classified as at fair value through profit or loss. Subsequently, financial instruments are measured according to the category in which they are classified. Financial assets are classified into following categories:

- Financial assets carried at amortised cost
- Financial assets fair valued through other comprehensive income (FVTOCI)
- Financial assets at fair value through profit or loss (FVTPL)

Financial liabilities are classified into financial liabilities at fair value through Statement of Profit and Loss and other financial liabilities.
Financial Assets

Financial assets primarily comprise of trade receivables, cash and cash equivalents, deposits to vendors and investments.

Subsequent Measurement

The subsequent measurement of financial assets depends on their classification as follows:

Financial assets carried at amortised cost

A financial asset is subsequently measured at amortised cost if it meets both the following criteria:

- the asset is held within a business model whose objective is to hold the asset to collect contractual cash flows, and
- the contractual terms of the financial assets give rise on a specified date to cash flows that are solely payments of principal and interest on the principal outstanding. Financial assets at fair value through other comprehensive income (FVTOCI):

A financial asset is subsequently measured at fair value through other comprehensive income if it meets both the following criteria:

- (i) the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and
- (ii) 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.

Further, in cases where the Group has made an irrevocable election based on its business model, for its investments which are classified as equity instruments, the subsequent changes in fair value are recognized in other comprehensive income. For Financial assets at FVTOCI, all fair value changes in the instruments excluding dividends, are recognised in OCI and is never recycled to Statement of Profit and Loss, even on sale of the instrument. Interest income earned on FVTOCI instruments are recognised in Statement of Profit and Loss.

Financial assets at fair value through profit or loss (FVTPL) :

A financial asset which does not meet the amortised cost or FVTOCI criteria is measured as FVTPL. Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses on re-measurement recognised in Statement of Profit and Loss. The gain or loss on disposal is recognised in Statement of Profit and Loss. Interest income earned on FVTPL instruments are recognised in Statement of Profit and Loss.

Financial Liabilities:

Financial liabilities primarily include trade payables, loans and borrowings, Lease Liabilities, derivative financial liabilities and other liabilities.

Financial Liabilities measured at Amortized Cost

After initial recognition, financial liabilities are subsequently measured at amortized cost using the effective interest method, except for contingent considerations recognized in a business combination which is subsequently measured at FVTPL. For borrowings, trade and other payables, the carrying amounts approximate fair value due to the short-term maturity of these instruments.

De-recognition of Financial Assets and Liabilities

The Group derecognizes a financial asset only when the contractual rights to the cash flows from the asset expires or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Group neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Group recognizes its retained interest in the asset and an associated liability for amounts it may have to pay. If the Group retains substantially all the risks and rewards of ownership of a transferred financial asset, the Group continues to recognize the financial asset and also recognizes a collateralized borrowing for the proceeds received.

On de-recognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in the Statement of Profit and Loss. In addition, on de-recognition of an investment in a debt instrument classified as at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is reclassified to profit or loss. In contrast, on de-recognition of an investment in equity instrument which the Group has elected on initial recognition to measure at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to Statement of Profit and Loss, but is transferred to retained earnings.

The Group derecognises financial liabilities when, and only when, the Group's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in the Statement of Profit and Loss.

Optionally Convertible Redeemable Preference Shares (OCRPS)

The Group has treated OCRPS as a hybrid financial instrument with an embedded derivative of default redemption event value of which is linked to the instrument other than the host contract. Group has elected the option to fair value the entire instrument containing an embedded derivative as financial liability and not to carry out split accounting for the same. Initial and subsequent measurement of the said instrument has been done at fair value through profit and loss account. Offsetting of Financial Instruments

Financial assets and financial liabilities are offset with the net amount reported in the balance sheet only if there is a current enforceable legal right to offset the recognised amounts and an intent to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

- Impairment of Financial Assets

Financial Assets

The Group assesses at each reporting date whether there is any objective evidence that a financial asset or a group of financial assets is impaired. If any such indications exists, the Group estimates the amount of impairment loss. (i) Financial Assets at Amortized Cost

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has incurred, the amount of the loss measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the financial asset's original effective interest rate. The impairment loss is recognised in statement of Profit and Loss.

The carrying amount of the asset is reduced through the use of an allowance account and amount of the loss is recognised in the Statement of Profit and Loss. If in a subsequent year, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognised, the previously recognised impairment loss is increased or reduced by adjusting the allowance account. If a write-off is later recovered, the recovery is credited to finance cost in profit or loss.

- (ii) Financial Assets at Fair value through Profit and Loss

When the fair value of available-for-sale financial assets declines below acquisition cost and there is objective evidence that the asset is impaired, the cumulative gain/loss that has been recognized in other comprehensive income, a component of equity in other reserve is transferred to the statement of Profit and Loss. Reversal of impairment loss on equity investments classified as available-for-sale is not recognized in the income statement. Increase in their fair value after impairment is recognized in other comprehensive income.

If, in a subsequent period, the fair value of a debt instrument classified as available-for-sale increases and the increases can be objectively related to an event occurring after the impairment loss was recognized in the Statement of Profit and Loss, the impairment loss is reversed in the Statement of Profit and Loss.

Ind-AS 109 requires the Group to record expected credit losses on all of its debt securities, loans and receivables, either on a 12-month or lifetime expected credit losses. The Group recognises loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivable with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, ECL. are measured at an amount equal to 12-month ECL, unless there is a significant increase in the credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized is recognized as an impairment gain or loss in profit or loss.

Non - Financial Assets

The Group assesses, at each reporting date, whether there are any indicator of impairment for all non-financial assets. Goodwill and intangible assets within definite economic lives are tested for impairment annually and at other times when such indicators exist. The recoverable amounts of each generating units have been determined based on value, in-use calculations. Other non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable.

- Property, Plant and Equipment (PPE)

Recognition and Measurement

All items of property, plant and equipment are initially measured at cost and subsequently it is measured at cost less accumulated depreciation and impairment losses, if any. Costs include expenditures directly attributable to acquisition of assets. The cost of an item of property, plant and equipment is recognised as an asset, if and only if, it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced in intervals, the Group recognises such parts as individual assets with specific useful lives and depreciation, respectively. Any subsequent cost incurred is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in Statement of Profit and Loss as incurred.

During the reporting period, the Group has revised its policy regarding the date of capitalization for certain assets. The Group has adopted a new policy under which assets are capitalized as of the invoice date or launch date, whichever is later. Additionally, for leasehold improvements and electrical fittings, the capitalization date will be the launch date. This change in accounting policy has been applied retrospectively in accordance with accounting standards. The change is driven by a desire to more accurately represent the timing of when assets are put into service and contribute to the Group's operations.

The Group has established a threshold for the recognition of low-value assets. Under this policy, assets with an acquisition cost of Rs. 1,000 or less are considered low-value assets. Such assets are expensed directly to the Profit and Loss account when they are acquired, rather than being capitalized and depreciated over their useful life.

Depreciation & Amortisation Expense

The Group depreciates property, plant and equipment and intangible assets (incl ROU) over the estimated useful life on a straight-line basis from the date the assets are available for use.

Depreciation is not recorded on capital work-in-progress until construction and installation are complete and the asset is ready for its intended use.

During the reporting period, the Group has revised its policy regarding the determination of residual values for certain categories of assets. The residual value for leasehold improvements and electrical fittings is considered to be 0%, while for all other tangible assets, it kept at 5%. This change in accounting policy has been applied retrospectively in accordance with accounting standards.

The estimated useful life and method of depreciation of property, plant and equipment are reviewed at each financial year and adjusted

prospectively, if appropriate. The estimated useful lives of assets are as follows:

Category of assets	Estimated useful life
Computers including Computer servers	3 years
Furniture and fixtures	5 years
Office equipments	5 years
Electrical Installations and equipment	5 years
Lease hold improvements	5 years
Motor Vehicles	5 years
Intangible Assets	5 years

The Group, based on technical assessment and management estimates, depreciates certain items of plant and equipment over estimated useful lives which are different from the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in the Statement of Profit and Loss in the year the asset is derecognised.

The useful lives, residual values and depreciation method of PPE are reviewed, and adjusted appropriately, at-least as at each reporting date so as to ensure that the method and period of depreciation are consistent with the expected pattern of economic benefits from these assets.

The effects of any change in the estimated useful lives, residual values and/ or depreciation method is accounted prospectively, and accordingly the depreciation is calculated over the PPE's remaining revised useful life. Such changes are accounted for in accordance with Ind AS 8- Accounting Policies, Changes in Accounting Estimates and Errors.

As a consequence of above changes, the carrying amount (written-down value, or WDV) of fixed assets as of March 31, 2023, has been reduced by 55.22, which has been charged to the statement of profit and loss for the year.

- Intangible Assets

Recognition and Measurement

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and any impairment losses, if any. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is recognised in the Statement of Profit and Loss when it is incurred.

Subsequent expenditures are capitalized only when they increase the future economic benefits embodied in the specific asset to which they relate. Intangible assets within definite useful lives are not amortised, but tested for impairment annually. Intangible assets with finite lives are amortised over the estimated useful life. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. The amortisation expense on intangible assets with finite lives is recognised in the Statement of Profit and Loss in the expense category consistent with the function of the intangible assets.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the net carrying amount of the asset and are recognised in Statement of Profit and Loss when the asset is derecognised.

- Cash and Cash Equivalents

Cash and cash equivalents comprise cash at banks and on hand and demand deposits that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value.

- Restricted Cash

Cash that is restricted as to withdrawal for use or pledged as security is reported separately under other assets, and is not included in the total cash and cash equivalents in the Statements of cash flows.

- Provisions

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. The expense relating to a provision is presented in the statement of Profit and Loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre tax rate that reflects, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement.

- Contingencies

A Contingent Liability is:

A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group; or a present obligation that arises from past events but is not recognised because:

- (i) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- (ii) The amount of the obligation cannot be measured with sufficient reliability.

A Contingent Asset is:

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group.

Contingent liabilities and assets are not recognised on the balance sheet of the Group, except for contingent liabilities assumed in a business combination that are present obligations arising from past events and which the fair values can be reliably determined.

- Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision maker regularly monitors and reviews the operating results of the whole Group as one segment. Thus, as defined in Ind AS 108 'Operating Segments', the Group's entire business falls under this one operational segment and hence the necessary information has already been disclosed in the balance sheet and the statement of profit and loss. Further, the Group's long-lived assets are all located in India and most of the Group's revenues are derived from India, and hence no geographical information is presented.

- Employee Benefits

Defined Benefit Plan

In accordance with applicable laws in India, the Group provides for gratuity, a defined benefit retirement plan ("the Gratuity Plan") for every

employee who has completed 5 years or more of service on departure at 15 days salary (last drawn salary). The Gratuity Plan provides for a lump sum payment to eligible employees at retirement, death, incapacitation or termination of employment based on last drawn salary and tenure of employment with the Group. Liabilities with regard to the Gratuity Plan are determined by actuarial valuation on the reporting date using projected unit credit method. The gratuity scheme is not funded.

The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding net interest and the return on plan assets (excluding net interest), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through other comprehensive income in the period in which they occur. Re-measurements are not reclassified to Statement of Profit and Loss in subsequent periods.

Past service costs are recognised in income statement on the earlier of

- (i) The date of the plan amendment or curtailment, and
- (ii) The date that the Group recognizes restructuring-related cost

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Group recognises the following changes in the net defined benefit obligation under employee benefit expenses' in Statement of Profit and Loss.

Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements. All actuarial gains and losses are immediately recognized in other comprehensive income, net of taxes, if any, and permanently excluded from Statement of Profit and Loss. Defined Contribution Plan

The Group makes contributions to the Provident Fund scheme, a defined contribution benefit scheme. These contributions are deposited with Government administered fund and recognised as an expense in the period in which the related service is performed. There is no further obligation on the Group on this defined contribution plan.

Compensated Absences

Employee entitlements to annual leave are recognised as a liability when they accrue to the employees. The estimated liability for leave is recognised for services rendered by employees up to the end of the reporting period.

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Group treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the Statement of Profit and Loss and are not deferred. The Group presents the leave as current and non-current liability in the statement of financial position as on the reporting date.

Share Based Payments

Share based compensation benefits are provided to certain employees of the Group by Kiranakart Pte. Limited, Singapore (the holding company) in the form of employee share option plan.

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.

The cumulative expense recognised for equity settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Group's best estimate of the number or equity instruments that will ultimately vest. The statement of profit and loss expense or credit for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense. The corresponding credit or debit is recorded as payable to the holding company and in line with the guidance for group share based payments.

Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood or the conditions being met is assessed as part of the Group's best estimate of the number of equity instruments that will ultimately vest. Market performance conditions are reflected within the grant date fair value. Any other conditions attached to an award, but without an associated service requirement, are considered to be non-vesting conditions. Non-vesting conditions are reflected in the fair value of an award and lead an immediate expensing or an award unless there are also service and/or performance conditions.

No expense is recognised for awards that do not ultimately vest because non-market performance and/ or service conditions have not been met. Where awards include a market or non-vesting condition, the transactions are treated as vested irrespective of whether the market or non-vesting condition is satisfied, provided that all other performance and or service conditions are satisfied.

When the terms of an equity-settled award are modified, the minimum expense recognised is the expense had the terms had not been modified, if the original terms of the award are met. An additional expense is recognised for any modification that increases the total fair

value of the share-based payment transaction, or is otherwise beneficial to the employee as measured at the date of modification. Where an award is cancelled by the entity or by the counter party, any remaining element of the fair value of the award is expensed immediately through profit or loss.

Other Employee Benefits

Other employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided.

- Leases The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Group as a lessee

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i. Right-of-Use Assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, and lease payments made at or before the commencement date less any lease incentives received.

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset is transferred to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

ii. Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate.

In calculating the present value of lease payments, the Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is modification, a change in the lease term, a change in the lease payments. (e.g., changes to future payments resulting from a change in an index or rate is used to determine such lease payments) or a change in the assessment of an option to purchase underlying asset.

Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

iii. Short-term leases and leases of low-value assets

The Group has elected not to recognise right-of-use assets and 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.

• Revenue from contracts with customers

Revenue is recognised upon transfer of control of promised goods or services to customers. Revenue is measured at the fair value of the consideration received or receivable excluding discounts, incentives, performance bonuses, price concessions, amounts collected on behalf of third parties or other similar items, if any, as specified in the contract with the customer. Revenue from bundled contracts is recognized separately for each performance obligation based on stand-alone selling price. Revenue is recorded provided the recovery of consideration is probable and determinable. Revenue is recognized to the extent that it is probable that economic benefits will flow to the Group and revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes and duty.

The following is a description of principal activities from which the Group generates its revenue:

Sale of traded goods

Revenue from sale of goods is recognised when control of the goods is transferred to the customers, which generally happens upon delivery to the customers. Certain customers of the Group are offered volume discounts based on the targets achieved. In accounting for these volume discounts, the Group records the estimated volume discount as a reduction of revenue as sales take place throughout the year.

Rendering of services

Income from packaging and delivery services

Income from packaging and delivery service is recognised at a point in time when the products are delivered to the end customers.

Income from warehousing services

Revenue from warehousing services is recognised over the period of such services.

Interest Income Interest income on financial assets (including deposits with banks) is recognised using the effective interest method on a time proportionate basis. Interest income is included in other income in the statement of profit and loss. Contract Balances Revenues in excess of invoicing, which are dependent upon both performance and passage of time, are classified as contract assets (which the Group refer as unbilled revenue) while invoicing in excess of revenues are classified as contract liabilities (which the Group refer to as unearned revenues). **Non-Cash Considerations**

Ind AS 115 requires that the fair value of such non-cash consideration, received or expected to be received by the customer, is included in the transaction price. The Group measures the non-cash consideration at fair value. If Group cannot reasonably estimate the fair value of the non-cash consideration, the Group measures the consideration indirectly by reference to the Standalone selling price of the goods or services promised to the customer in exchange for the consideration.

- Finance Cost

Finance expenses comprise interest cost on borrowings. Borrowing costs that are directly attributable to a qualifying asset are capitalised as part of cost of the asset. All other borrowing cost are expensed in the period in which they occur, using the effective interest method.

- Taxes

The income tax expense comprises of current and deferred income tax. Income tax is recognised in the statement of profit and loss, except to the extent that it relates to items recognised in the other comprehensive income in which case the related income tax is also recognised accordingly.

Current Income Tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for the period. The tax rates and tax laws used to compute the current tax amount are those that are enacted or substantively enacted by the reporting date and applicable for the period. The Group offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and liability simultaneously.

Current income tax relating to items recognised outside profit or loss is recognised outside Statement of Profit and Loss (either in other comprehensive income or equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation, and at establishes provisions where appropriate.

Deferred tax

Deferred income tax is recognized using the balance sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in Consolidated Financial Statements, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction. Deferred income tax assets are recognized to the extent it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized. Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting period.

Deferred tax relating to items recognised outside profit or loss is recognised outside Statement of Profit and Loss. Deferred tax items are recognised in correlation to the underlying transaction either in other comprehensive income or directly in equity.

The Group offsets deferred income tax assets and liabilities, where it has a legally enforceable right to offsets current tax assets against current tax liabilities, and they relate to taxes levied by the same tax authority on either the same taxable entity or on different taxable entities where there is an intention to settle the current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

- Earnings per share

The Group presents basic and diluted earnings per share (EPS) data for its equity shares.

Basic EPS is calculated by dividing the profit attributable to equity shareholders of the Group by the weighted average number of equity shares outstanding during the period.

- Cash flow statements

Cash flows are reported using the indirect method, whereby profit/(loss) for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group are segregated.

As per the amendment to Ind AS 7, applicable with effect from April 1,2017, the Group provides disclosures that enable users of Consolidated Financial Statements to evaluate changes in liabilities arising from financing activities, including both cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities, to meet the disclosure requirement.

- Inventories

Inventories are stated at the lower of cost or net realizable value. Costs include purchase costs and other costs incurred in bringing the inventories to their present location and condition. Inventories are primarily accounted for using first-in first-out basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs necessary to make the sale.

Inventories of packing material are valued at cost (arrived at using first-in first-out basis).

Where necessary, allowance is provided for damaged, obsolete and slow-moving items to adjust the carrying value of inventories to the lower of cost and net realizable value.

- Significant accounting estimates and judgements

The preparation of the Group's Consolidated Financial Statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities at the reporting period. Actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the Consolidated Financial Statements are included in the following notes.

- Useful lives of property, plant and equipment

The cost of property, plant and equipment is depreciated on a straight-line basis over the property, plant and equipment's estimated economic useful lives. Management estimates the useful lives of these property, plant and equipment to be within 3 to 5 years. These are common life expectancies applied in the industry. Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets, therefore, future depreciation charges could be revised. The carrying amount of the Group's property, plant and equipment at the end of the reporting period is disclosed in Note 4 (i) to Consolidated Financial Statements.

- Employee benefits plan

The cost of defined benefit pensions and other post-retirement plans as well as the present value of the pension obligation are determined using actuarial valuations. The actuarial valuation involves making various assumptions. These include the determination of the discount rates, expected rates of return of assets, future salary increase, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions, defined benefit obligations are highly sensitive to changes in these assumptions.

- Income taxes

The Group has exposure to income taxes in Indian jurisdiction. Deferred tax assets are recognised for all unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant managements judgment is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and level of future taxable profits together with future tax planning strategies.

- Expected credit losses on financial assets On application of Ind AS 109, the impairment provisions of financial assets are based on assumptions about risk of default and expected timing of collection. The Group uses judgment in making these assumptions and selecting the inputs to the impairment calculation, based on the Group's past history, customer's credit-worthiness, existing market conditions as well as forward looking estimates at the end of each reporting period.
- Other estimates

The preparation of Consolidated Financial Statements involves estimates and assumptions that affect the reported amount of assets, liabilities, disclosure of contingent liabilities at the date of Financial Statements and the reported amount of revenues and expenses for the reporting period. Specifically, the Group estimates the un-collectability of accounts receivable by analysing historical payment patterns, customer concentrations, customer credit-worthiness and current economic trends. If the financial condition of a customer deteriorates, additional allowances may be required.

- Standards Issued but not effective

The Ministry of Corporate Affairs has vide notification dated 31 March 2023 notified Companies (Indian Accounting Standards) Amendment Rules, 2023 which amends certain accounting standards, and are effective from 1 April 2023.

The Rules predominantly amend IND AS 12-Income Taxes and IND AS 1-Presentation of financial statements. The other amendments to Ind AS notified by these rules are primarily in the nature of clarifications.

These amendments are not expected to have any material impact on the Group in the current or future reporting periods and on foreseeable future transactions.

4(i). Property, plant and equipment

	Computers including Computer servers	Furniture and fixtures	Office equipments	Electrical Installations and Equipments	Lease hold improvements	Motor Vehicles	Total
At Cost							
As at April 01, 2021	0.41	-	-	-	-	-	0.41
Additions	1,503.24	1,912.05	355.46	1,882.40	2,345.16	16.39	8,014.70
Disposals	-	(6.87)	-	(1.55)	(16.53)	-	(24.95)
As at March 31, 2022	1,503.65	1,905.18	355.46	1,880.85	2,328.63	16.39	7,990.16
Additions	1,217.73	1,260.69	729.28	2,036.12	637.22	20.71	5,901.75
Disposals	(19.07)	(13.64)	(1.21)	(13.36)	(306.76)	(16.39)	(370.43)
As at March 31, 2023	2,702.31	3,152.23	1,083.53	3,903.61	2,659.09	20.71	13,521.48
Accumulated depreciation & Amortisation							
As at April 01, 2021	0.01	-	-	-	-	-	0.01
Charge for the period	125.68	93.79	17.26	95.68	125.17	0.44	458.02
Disposals	-	(0.47)	-	(0.10)	(1.10)	-	(1.67)
As at March 31, 2022	125.69	93.32	17.26	95.58	124.07	0.44	456.36
Charge for the year	675.02	521.24	140.95	601.31	549.15	3.11	2,490.78
Disposals	(7.36)	(2.40)	(0.21)	(1.25)	(57.94)	(3.48)	(72.64)
As at March 31, 2023	793.35	612.16	158.00	695.64	615.28	0.07	2,874.50
Net book value							
As at April 01, 2021	0.40	-	-	-	-	-	0.40

As at March 31, 2022	1,377.96	1,811.86	338.20	1,785.27	2,204.56	15.95	7,533.80
As at March 31, 2023	1,908.96	2,540.07	925.53	3,207.97	2,043.81	20.64	10,646.98

4(ii). Intangible Assets

	Intangible Assets	Total
At Cost		
As at April 01, 2021		
Additions	-	-
Disposals	-	-
As at March 31, 2022	-	-
Additions	264.15	264.15
Disposals	-	-
As at March 31, 2023	264.15	264.15
As at April 01, 2021		
Charge for the period	-	-
Disposals	-	-
As at March 31, 2022	-	-
Charge for the year	(5.65)	(5.65)
Disposals	-	-

As at March 31, 2023	(5.65)	(5.65)
As at April 01, 2021	-	-
As at March 31, 2022	-	-
As at March 31, 2023	258.50	258.50

4(iii). Assets under Development

	Capital WIP	Intangible Assets	Total
At Cost			
As at April 01, 2021	-	-	-
Additions	-	-	-
Disposals	-	-	-
As at March 31, 2022	-	-	-
Additions	18.65	177.90	196.55
Disposals	-	-	-
As at March 31, 2023	18.65	177.90	196.55
Net book value			
As at April 01, 2021	-	-	-
As at March 31, 2022	-	-	-
As at March 31, 2023	18.65	177.90	196.55

4(iv). Right-of-Use (RoU) assets

The changes in the carrying value of RoU assets are as follows:

	Buildings	Total RoU Assets
As at April 01, 2021	-	-
Additions	16,177.79	16,177.79
Disposals	(86.62)	(86.62)
As at March 31, 2022	16,091.17	16,091.17
Additions	9,529.48	9,529.48
Disposals	(1,868.26)	(1,868.26)
As at March 31, 2023	23,752.39	23,752.40
Accumulated amortisation thereon		
As at April 01, 2021	-	-
Charge for the year	1,027.73	1,027.73
Disposals	(9.26)	(9.26)
As at March 31, 2022	1,018.47	1,018.47
Charge for the year	4,262.42	4,262.42
Disposals	(338.96)	(338.96)
As at March 31, 2023	4,941.93	4,941.93
Net carrying value		
As at April 01, 2021	-	-
As at March 31, 2022	15,072.70	15,072.70

As at March 31, 2023	18,810.46	18,810.46
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Refer note 10 (ii) for the carrying amounts of lease liabilities and the movements during the year.

5. Financial assets

(i) Trade receivables	Current	
	As at March 31, 2023	As at March 31, 2022
Unsecured, considered good	7,081.65	1,472.98
Trade receivables, credit impaired	-	-
	7,081.65	1,472.98
Allowance for impairment of trade receivables	-	-
Total	7,081.65	1,472.98

No trade receivables are due from directors or other officers of the Group either severally or jointly with any other person. Nor trade receivables are due from firms or private companies in which any director is a partner, a director or a member respectively.

Trade receivables are non-interest bearing and are generally on 30 to 60 days' term. They are recognised at their original invoice amounts which represent their fair values on initial recognition.

Trade receivables ageing schedule for the years ended as at:

March 31, 2023	Unbilled	Not due	Outstanding for following periods from due date of payment					Total
			< 6 months	6 months - 1 year	1-2 years	2-3 years	>3 years	
Undisputed trade receivables – considered good	27.00	-	7,054.65	-	-	-	-	7,081.65

Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-	-
Undisputed trade receivables– credit impaired	-	-	-	-	-	-	-	-	-
Disputed – considered good	-	-	-	-	-	-	-	-	-
Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-	-
Disputed – credit impaired	-	-	-	-	-	-	-	-	-
Total	27.00	-	7,054.65	-	-	-	-	-	7,081.65

March 31, 2022	Unbilled	Not due	Outstanding for following periods from due date of payment					Total
			< 6 months	6 months - 1 year	1-2 years	2-3 years	>3 years	
Undisputed trade receivables – considered good	-	-	1,472.98	-	-	-	-	1,472.98
Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-
Undisputed trade receivables– credit impaired	-	-	-	-	-	-	-	-
Disputed – considered good	-	-	-	-	-	-	-	-
Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-
Disputed – credit impaired	-	-	-	-	-	-	-	-
Total	-	-	1,472.98	-	-	-	-	1,472.98

(ii) Cash and Cash Equivalents	As at	As at
	March 31, 2023	March 31, 2022
Cash on hand	89.65	-
Balances with banks:		
- In current accounts	445.50	2,292.25
- In deposit accounts*	62,428.44	16,028.69
- In Liquid Funds	7,482.62	-
	70,446.21	18,320.94

*The weighted average effective interest rate for term deposits as at March 31, 2023 for the Group was 6.96 % per annum (March 31, 2022: 3.02% per annum).

Cash and cash equivalents consists of the following for the purpose of Cash flow statement:

	As at	As at
	March 31, 2023	March 31, 2022
Cash and cash equivalents as per Ind AS 7 (Statement of cash flow)	70,446.21	18,320.94

(iii) Other financial assets

	Non-current		Current	
	As at	As at	As at	As at
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Unsecured, considered good				
Security deposits	2,211.60	1,243.16	98.09	67.48

Receivables from related parties (refer note 20)	-	-	-	1.33
Interest accrued but not due on fixed deposits with banks	832.02	-	-	0.28
Margin Money Deposit with Bank (held as lien marked by Bank against Bank Guarantees)	1,800.00			
Other receivables*	317.44	-	27.00	495.53
Total	5,161.06	1,243.16	125.09	564.62

*Other receivables are from delivery partners as at March 31, 2023 is 344.44 (March 31st, 2022 495.53 and net of provision for 55.80, which is estimated non recovery from the delivery partners).

6. Other assets

	Non-current		Current	
	As at	As at	As at	As at
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Balances with statutory/government authorities	-	-	16,912.09	5,242.49
Capital advances	77.19	490.16	-	-
Prepaid expenses	-	-	350.92	94.46
Other advances	-	-	39.66	21.39
Advance to vendors	-	-	1,555.42	6,929.36
Less: Provision for Doubtful Advances	-	-	(738.21)	-
Total	77.19	490.16	18,119.88	12,287.70

7. Inventories (valued at lower of cost or net realizable value)

Current

	As at	As at
	March 31, 2023	March 31, 2022
Stock-in-trade*	14,705.21	6,600.14
Packing material	213.16	210.16
Goods-in-transit	854.89	-
Total	15,773.26	6,810.30

Out of total stock-in-trade 4255.33 is being held by 3rd parties as on reporting date.

During year ended March 31, 2023 1400.41 (March 31, 2022: 659.14) was recognized as an expense to write down inventories to net realizable value and provision for slow moving and non-moving inventory.

8. Share capital	As at	As at
	March 31, 2023	March 31, 2022
Authorized share capital*		
19,900,000 (March 31, 2022: 5000,000) equity shares of Rs. 10 each	1,990.00	500.00
100,000 (March 31, 2022: Nil) Preference shares of Rs. 10 each	10.00	-
Total authorized share capital	2,000.00	500.00

Authorised Share capital is reclassified on 26th July 2022

Issued, subscribed and fully paid-up share capital

8,428,314 (March 31, 2022: 2,648,314) Equity Shares of Rs. 10 each	842.83	264.83
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Issued, Subscribed and partly paid-up share capital

24,546 (March 31, 2022: Nil) Preference Shares of Rs. 10 each; Partly paid up @ 1 each	-	-
Total issued, subscribed and fully paid-up share capital	842.83	264.83

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

	As at March 31, 2023		As at March 31, 2022	
	No. of shares	Amount	No. of shares	Amount
Equity shares of Rs. 10 per share				-
At the beginning of the year	26,48,314	264.83	19,935	1.99
Issued during the year	57,80,000	578.00	26,28,379	262.84
Outstanding at the end of the year	84,28,314	842.83	26,48,314	264.83

	As at March 31, 2023		As at March 31, 2022	
	No. of shares	Amount	No. of shares	Amount
Preference shares of Rs. 10 per share; Partly Paid up @ Rs 1 per share				-
At the beginning of the year	-	-	-	-
Issued during the year	24,546	-	-	-

Outstanding at the end of the year 24,546

* Series A and Series B Optionally convertible preference shares has been classified as hybrid financial instruments. Refer note 10(i) for liability component of Preference shares. Equity Component of this instrument is immaterial.

(b). Terms and rights attached to equity shares

(i) Equity Shares

The Group has equity shares having par value of 10 per share. Each holder of equity share is entitled to one vote per share. The Group declares and pays dividend in Indian Rupees. In the event of liquidation of the Group, the holders of equity shares will be entitled to receive remaining assets of the Group, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(ii) Preference Shares

Series A

On 26th July, 2022, the Group issued 8182 Series A Optionally Convertible Redeemable Preference Shares (OCRPS) of Rs 10 each at par partly paid up. OCRPS shall be partly paid up to the extent of 1 per OCRPS. Investor may make it fully paid at its option at any time during the Exercise period. Upon being made fully paid up, the Group shall redeem the OCRPS on occurrence of (a) liquidity event at the Hold Co. level or (b) on the best effort basis on the 6th anniversary of the date of allotment of OCRPS (Exercise period) (c) on the best effort basis on any subsequent round of primary capital raise at the Hold Co. level.

Series B

On 1st Aug, 2022, the Group issued 16364 Series B Optionally Convertible Redeemable Preference Shares (OCRPS) of Rs 10 each at par partly paid up. Investor shall be entitled to subscribe to Preference shares to the extent of 9% of the investment amount i.e., 4,50,00,000, which when exercised at any time during the Exercise period (at the option of Investor). Upon becoming the fully paid up and at the option of the investor at any time upto 7 years from date of allotment, the Group shall redeem the OCRPS on the earlier to occur of (a) a liquidation event under the Hold Co's shareholders agreement or (b) on a best effort basis of the Group, on the 8th anniversary of the date of issuance and allotment of OCRPS.

(c). Details of shareholders holding more than 5% shares in the Company

	As at		As at	
	March 31, 2023		March 31, 2022	
	No. of shares	% holding	No. of shares	% holding
Equity shares of Rs. 10 each fully paid up				
Kiranakart Pte. Ltd, Singapore, the holding Company	84,28,313	99.99%	26,48,313	99.99%

As per the records of the Group, including its register of shareholders / members and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

Series A Preference Shares

Stride Ventures Debt Fund II	8,182	100.00%	-	-
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Series B Preference Shares

Alteria Capital Fund II Scheme 1	16,364	100.00%	-	-
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(d). Shares held by holding Company

	As at		As at	
	March 31, 2023		March 31, 2022	
	No. of shares	% holding	No. of shares	% holding
Equity shares of Rs. 10 each fully paid up				
Kiranakart Pte. Ltd, Singapore, the holding Company	84,28,313	99.99%	26,48,313	99.99%

8,428,313 (March 31, 2022: 2,648,313) Equity Shares of Rs. 10 each

(e). Shares held by Promoters

As at March 31, 2023	No. of Shares	% of Total Shares	% Change during the year
Equity shares of Rs. 10 each fully paid up	84,28,313	99.99%	-
Kiranakart Pte. Ltd, Singapore, the holding Company			

As at March 31, 2022	No. of Shares	% of Total Shares	% Change during the year
Equity shares of Rs. 10 each fully paid up			
Kiranakart Pte. Ltd, Singapore, the holding Company	26,48,313	99.99%	-

9. Income tax

The Group has incurred net loss before tax of 1,27,248.62 (March 31, 2022: 39,037.51) during the year and has accumulated losses of 1,66,375.50 (March 31, 2022: 39,170.04) as at year-end. Considering the loss position and accumulated losses, the Group has not recognised

any tax liability in the current and previous years. The Group has not recognised deferred tax asset (net) on carry forward of tax losses, unabsorbed depreciation and other temporary difference as it is not probable that future taxable profit will be available against which these carry forward tax losses and unabsorbed depreciation can be utilised.

10. Financial liabilities

(i) Borrowings

	Non-current		Current	
	As at	As at	As at	As at
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
13.75% non-convertible redeemable debentures	4,692.46	-	-	-
0.01% Series A optionally convertible redeemable preference shares	0.08	-	7,400.00	-
0.01% Series B optionally convertible redeemable preference shares	0.16	-	-	-
	4,692.70	-	7,400.00	-

Notes:

i) Non-Convertible Redeemable Debentures (NCDs)

a) Series A

On 30th June, 2022, Company issued-

(i) Series A Fund II Unlisted, Secured, Redeemable, Non-convertible Debenture of Face value of Rs 10,00,000 each and

(ii) Series A Fund III Unlisted, Secured, Redeemable, Non-convertible Debenture of Face value of Rs 10,00,000 each.

NCD shall carry a interest rate of 13.75% p.a. payable monthly. EIR rate for the said loan is 15.21%.

Repayment schedule:

- Series A Fund-II 30 equal monthly instalments of Principal payment of Rs 183.33 lakhs commencing after the 6 months moratorium period.
- (ii) Series A Fund-III 30 equal monthly instalments of Principal payment of Rs 129.17 Lakhs commencing after the 6 months moratorium period.

The NCDs shall be secured by:

- Pari-passu charge over the fixed and current assets of the Company (including all IP, Brand etc.), both present and future.
- Corporate guarantee by the Holding company until the repayment of Credit Facility of full, the borrower shall meet the financial and operational covenants.

b) Series C

On 26th July, 2022, Company issued 2500 Series C Unrated, Unlisted, Secured, Redeemable, Non-convertible Debenture of Face value of Rs 1,00,000 each. NCD shall carry a coupon rate of 13.75% p.a. payable monthly. EIR rate for the said loan is 14.61%.

8 equal quarterly instalments of Principal amount of Rs 312.5 Lakhs commencing from October 2022.

The NCD shall be secured by:

- Pari-passu charge on all existing and future fixed, current and intangible assets. (inc. Brand and IP) of the borrower.
- 2. Corporate guarantee by the Holding company until the repayment of Credit Facility of full, the borrower shall meet the financial and operational covenants.

c) Series D

On 1st August, 2022, Company issued 5000 Series D Unlisted, Secured, Redeemable, Non-convertible Debenture of Face value of Rs 1,00,000 each. NCD shall carry a interest rate of 13.75% p.a. payable monthly. EIR rate for the said loan is 15.66%.

25 equal monthly instalments of Principal amount of Rs 200 lakhs commencing from November 2022.

The NCDs shall be secured by:

- Pari-passu charge on all existing and future current, non-current and intangible assets of the Borrower.
- 2. Corporate guarantee by the Holding company until the repayment of Credit Facility of full, the borrower shall meet the financial and operational covenants.

(ii) Lease liabilities

	Non-current		Current	
	As at	As at	As at	As at
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Lease liabilities*	14,173.53	12,924.92	5,885.79	2,086.91
Total	14,173.53	12,924.92	5,885.79	2,086.91

*Includes addition of lease liabilities and accretion of interest

The changes in the carrying values of lease liabilities are as follows:

	March 31, 2023	March 31, 2022
At the beginning of the Financial Year	15,011.83	-
Additions	9,227.76	15,397.77
Reduction in liability	(1,585.94)	(75.08)
Accretion of interest	2,416.18	618.67
Payments	(5,010.52)	(929.53)
Carrying value as at end of the Financial Year	20,059.30	15,011.83

The maturity analysis of lease liabilities are disclosed in Note 23(b).

The following are the amounts recognized in profit or loss:

	March 31, 2023	March 31, 2022
Interest on lease liabilities	2,416.18	593.58
Expenses relating to short-term leases	1,012.81	163.29

Amortization of right-of-use assets	4,262.42	1,027.73
Total Expenses	7,691.41	1,784.59

(iii) Trade and other payables

	As at	As at
	March 31, 2023	March 31, 2022
(I) Total outstanding dues of micro enterprises and small enterprises	8,874.97	554.97
(II) Total outstanding dues of other than micro enterprises or small enterprises*	26,504.52	13,050.07
Total	35,379.49	13,605.04

(I) Details relating to Micro, Small and Medium Enterprises (MSME)	As at	As at
	March 31, 2023	March 31, 2022
(a) the principal amount remaining unpaid to any supplier	8,874.97	554.97
(b) Interest due thereon remaining unpaid to any supplier	257.82	-
(c) the amount of interest paid in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006) (MSMED Act), along with the amount of the payment made to the supplier beyond the appointed day	-	-
(d) the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	-	-
(e) the amount of interest accrued and remaining unpaid	-	-

(f) the amount of interest remaining due and payable even in the succeeding years, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act - -

Trade payables are unsecured, non-interest bearing, repayable on demand or as per the credit terms agreed with the vendors and are to be settled in cash and cash equivalent.

Trade payables ageing schedule for the years ended as at:

March 31, 2023	Unbilled	Not due		Outstanding for following periods from due date of payment		Total
		< 1 year	1-2 years	2-3 years	> 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	-	8,874.97	-	-	8,874.97
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	26,504.52	-	-	26,504.52
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	-	-	35,379.49	-	-	35,379.49
Total Trade and other payables						35,379.49
March 31, 2022	Unbilled	Not due		Outstanding for following periods from due date of payment		Total
		< 1 year	1-2 years	2-3 years	> 3 years	
Total outstanding dues of micro enterprises and				-	-	554.97

small enterprises	-	-	554.97		
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	13,050.07	-	- - 13,050.07
Disputed dues of micro enterprises and small enterprises	-	-	-	-	- - - -
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	- - - -
Total	-	-	13,605.04	-	- - - 13,605.04
Total Trade and other payables					13,605.04

(iv) Other financial liabilities

	Non-current		Current	
	As at	As at	As at	As at
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Payables for capital expenditure	-	-	1,160.29	280.39
Payable to staff	-	-	1,249.49	436.09
Payable to related parties (refer note 20)	-	-	4,596.98	105.52
Franchisee deposits	600.00	-	-	-
Other financial liabilities	-	-	5,104.94	-
Total	600.00	-	12,111.70	821.99

11. Other liabilities

	Non-current		Current	
	As at	As at	As at	As at
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Payable to statutory authorities	-	-	1,356.86	459.08
Advance from Customers	-	-	43.46	0.08
Other Payables	-	-	492.49	154.95
Total	-	-	1,892.81	614.11

12. Provisions

	Non-current		Current	
	As at	As at	As at	As at
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Provision for employee benefits				
Provision for defined benefit plans (refer note 25)	380.69	51.54	0.66	0.09
Provision for compensated absences	597.03	142.54	115.59	39.60
Total	977.72	194.08	116.25	39.69

13. Revenue from Operations

For the year ended	For the year ended
March 31, 2023	March 31, 2022

Revenue from Contracts with customers

Sale of traded goods	1,80,305.03	12,134.93
Income from services	22,134.43	1,935.89
Total	2,02,439.46	14,070.82

13.1. Timing of revenue recognition	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
Goods/services transferred at a point in time	1,94,669.60	13,512.59
Services transferred over a period of time	7,769.86	558.23
Total	2,02,439.46	14,070.82

13.2. Contract balances:	As at	As at
	March 31, 2023	March 31, 2022
Trade receivables (refer note 5(i))	7,054.65	1,472.98
Contract Assets	27.00	-

Trade receivables are non-interest bearing and are generally on terms of 0 to 30 days. The contract assets primarily relate to Group's rights to consideration for performance obligation completed but not billed at the reporting date due to contractual terms. The contract assets are transferred to receivables when the rights become unconditional.

14. Other Income	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
Interest on Bank deposits	5,098.21	165.74
Unrealized foreign exchange gain	-	0.31
Other non-operating income	130.84	0.00
Interest on IT Refund	2.95	-

Unrealized Gain & Loss on Mutual Fund	26.30	-
Realized Gain & Loss on Mutual Fund	5.84	-
Gain on Lease termination	56.65	-
Total	5,320.79	166.05

15. Employee benefits expense	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
Salaries, wages and bonus	21,002.28	3,983.04
Gratuity expense (refer note 25)	372.90	51.62
Contribution to provident and other funds	422.71	87.06
Share based payment to employees (refer note 26)	3,099.71	700.54
Staff welfare expenses	1,446.98	251.34
Total	26,344.58	5,073.60

16. Finance costs	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
Interest on Borrowings	1,726.60	-
Interest on lease liabilities	2,416.18	593.58
Bank charges	163.29	28.30
Total	4,306.07	621.88

17. Depreciation and Amortisation expense	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
Depreciation of tangible assets	2,490.78	458.02
Amortisation of Intangible assets	5.65	-
Amortisation of Right-of-Use (RoU) assets	4,262.42	1,027.73
Total	6,758.85	1,485.75

18. Other expenses	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
Supply chain expenses #	54,416.21	7,416.11
Advertisement expenses	21,582.12	17,558.00
Rent	17,668.96	1,717.10
Software expenses	6,872.36	1,050.51
Packaging material expenses	5,875.55	514.88
Rates and taxes	3,415.41	400.84
Electricity and water charges	1,912.95	247.93
Legal and professional fees	1,489.67	1,553.82
Recruitment charges	901.23	515.35
Provision for Doubtful Advances	738.21	-
Miscellaneous expenses	546.58	37.70
Store and Franchisee Expenses	386.74	-
Travelling and conveyance expenses	338.61	96.89
Insurance charges	299.94	-

Assets Write-off	287.51	-
Printing and stationery	184.82	86.18
IT and Internet expenses	142.77	41.03
Office expenses	25.54	94.66
Membership and subscription	24.22	7.69
Auditor remuneration*	23.37	7.20
Loss on sale of property, plant and equipment and right-of-use assets	2.10	25.55
Unrealized foreign exchange loss	0.46	-
Total	1,17,135.33	31,371.44

Supply Chain Expenses includes: -

Supply chain expenses encompasses all costs associated with the end-to-end supply chain operations undertaken by the Group to provide order fulfilment. This also includes net losses due to non-recovery of monies from last mile delivery partners, cash on delivery, etc by the Group aggregating to 1,113.12 (FY 21-22: Nil).

*Auditor remuneration includes: -	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
Statutory audit fees	16.00	6.00
Tax audit fees	3.00	1.00
Transfer pricing fees	2.00	0.20
Certification charges	2.37	-
Total	23.37	7.20

19. Earnings per share (EPS)

Basic earnings per share:

Basic earnings per share is calculated by dividing the loss attributable to equity shareholders of the Parent Company by the weighted average number of ordinary shares outstanding during the period, excluding equity shares purchased by the Parent Company, if any.

Diluted earnings per share:

Diluted earnings per share is calculated by adjusting the weighted average number of ordinary shares outstanding during the period for assumed conversion of all dilutive potential ordinary shares, unless these shares are not anti-dilutive.

A reconciliation of loss for the year and weighted average number of ordinary shares used in the computation of basic and diluted earnings per share is stated below:

	March 31, 2023	March 31, 2022
Loss during the year attributable to owners of the Company	(1,27,248.62)	(39,037.51)
Weighted average number of ordinary shares outstanding for calculation of EPS	75,06,341	6,04,405
Basic and diluted loss per share (Rs. per share)	(1,695.21)	(6,458.83)

- Dilution has been computed based on information of conversion available with the Parent company
- Since the conversion of OCRPS and ESOPs to equity shares would decrease loss per share, these potential equity shares are considered anti-dilutive and the effect of anti-dilutive potential equity shares are ignored.

20. Related party disclosures

Names of related parties and related party relationship

(a). Related parties where control exists and with whom transactions have taken place during the years reported in these financial statements

Ultimate holding company Kiranakart Pte. Limited, Singapore

Mr. Kaivalya Vohra, Director (from August 30, 2021 till date; also Director of ultimate holding company from November 11, 2021 till date)

Mr. Nikhil Mittal, Director (from September 15, 2021 till date)

Mrs. Shruti Shailraj Brahmhatt, Director (from December 05, 2020 till November 15, 2021)

Mr. Manish Jain, Director (From December 05, 2020 till September 01, 2021)

Mr. Aadit Palicha (Director of holding company; from September 21, 2020 till date)

Key managerial personnel

Mr. Hudson Paul Joseph (Director of holding company; from November, 2021 till date)

Ms. Anulakshmi Hariharan (Director of holding company; from March 24, 2022 till April 13, 2023)

Mr. Nicolas Francios Dardenne (Director of holding company; from May 27, 2022 till April 13, 2023)

Ms. Veera Moorthi (Director of holding company; April 09, 2021 till date)

Ms. Haslina Binte Abu Bakar (Director of holding company; September 21, 2022 till April 09, 2021)

Mr. Vinay Dhanani (Director of subsidiary company; from April 26th, 2022 till date)

Mr. Pranay Sumbly (Director of subsidiary company; from April 26th, 2022 till May 26th, 2023)

Mr. Jaideep Vohra (Relative of Director)

Other related party Modulus Hospitality Services LLP (Entity where relative of Director is having control)

Niksar Technologies Private Limited (Entity where Director is having control)

(b). Related party transactions

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year:

Relationship	Nature of transactions	March 31, 2023	March 31, 2022
i) Transactions			
Ultimate Holding company	Employee stock options cost	3,099.71	700.54
	Issue of equity shares (including securities premium)	1,58,950.00	71,765.12
	Guarantee Commission	175.00	-
	Reimbursements (Net)	276.97	109.17
Key managerial personnel			
Mr. Nikhil Kumar Mittal	Remuneration *	224.75	226.34
Mr. Kaivalya Vohra	Remuneration *	150.00	28.06
Mr. Aadit Palicha	Remuneration *	150.00	28.06

Others

Modulus Hospitality Services LLP	Services received	60.67	15.14
Mr. Jaideep Vohra (Relative of Director)	Services received	1.20	0.90

ii) Balances as at the year end

Name of the party	Nature of balances	March 31, 2023	March 31, 2022
Ultimate Holding company	Payables	4,351.13	98.91
Mr. Jaideep Vohra	Payables	1.20	0.90
Mr. Kaivalya Vohra	Payables	146.23	6.61
Mr. Aadit Palicha	Receivables	(0.25)	1.33
	Payables	98.42	-

* The remuneration to the key managerial personnel includes values of ESOPs issued by the Holding Company, however does not include the provisions made for gratuity & leave benefits, as they are determined on an actuarial basis for the Company as a whole.

21. Commitments and contingencies

March 31, 2023	March 31, 2022
-------------------	-------------------

(i) Capital Commitments

Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	261.60	1,457.00
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(ii) Contingent Liabilities

Performance Guarantee issued by Bank	1,800.00	-
Pending Litigations	929.29	-
Provident Fund (refer below note)	-	-

The Honourable Supreme Court had passed a judgement on 28 February 2019 in relation to inclusion of certain allowances within the scope of 'Basic wages' for the purpose of determining contribution to provident fund under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952. The Group, based on legal advice, is awaiting further clarifications in this matter in order to reasonably assess the impact on its financial statements, if any. Accordingly, the applicability of the judgement to the Group, with respect to the period and the nature of allowances to be covered, and resultant impact on the past provident fund liability, cannot be reasonably ascertained, at present.

22. Capital management

The Group's objectives when managing capital are to

- safeguard their ability to continue as a going concern, so that they can continue to provide returns to shareholders and benefits for other stakeholders, and
- Maintain an optimal capital structure to reduce the cost of capital.

Funding requirements are met through equity and preference shares and operating cash flows generated. Financial liability pertaining to preference shares and equity shares are considered as equity for the purpose of capital management and not as debt. Accordingly, the Group monitors capital on the basis of the following gearing ratio.

Adjusted net debt (total borrowings net of cash and cash equivalents, bank deposits and financial liability portion of preference shares and equity shares divided by Adjusted 'equity' (as shown in the balance sheet) added by financial liability portion of preference shares and equity shares).

	March 31, 2023	March 31, 2022
Borrowings (Note 10(i))	12,092.70	-
Lease liabilities (Note 10(ii))	20,059.31	15,011.82
Trade and other payables (Note 10(iii))	35,379.48	13,605.04
Other liabilities (Note 11)	14,004.51	1,436.09
Employee benefit liability (Note 12)	1,093.96	233.76
Less: cash and cash equivalent (Note 5(ii))	(70,446.21)	(18,320.94)
Total Debt	12,183.75	11,965.77

Equity attributable to the equity holders of the Company	64,608.89	33,564.88
Total capital	64,608.89	33,564.88
Capital and debt	76,792.64	45,530.65
Gearing ratio	15.87%	26.28%

23. Financial risk management objectives and policies

The Group is exposed to financial risks arising from its operations. The key financial risks include credit risk, liquidity risk, interest risk and foreign currency risk. The Board of Directors reviews and agrees policies and procedures for the management of these risks.

The following sections provide details regarding the Group's exposure to the above-mentioned financial risks and the objectives, policies and processes for the management of these risks.

There has been no change to the Group's exposure to these financial risks or the manner in which it manages and measures the risks, except as disclosed in Note 24 (d) foreign currency risk section.

(a). Credit risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty default on its obligations. The Group's exposure to credit risk arises primarily from trade and other receivables. For other financial assets (including cash and deposits), the Group minimise credit risk by dealing exclusively with high credit rating counterparties.

The Group's objective is to seek continual revenue growth while minimising losses incurred due to increased credit risk exposure. The Group trades only with recognised and creditworthy third parties. In addition, receivable balances are monitored on an ongoing basis with the result that the Group's exposure to bad debts is not significant.

Financial assets that are neither past due nor impaired

Trade receivables that are neither past due nor impaired are with creditworthy debtors with good payment record with the Group. Cash and deposits, that are neither past due nor impaired are placed with reputable financial institutions or companies with high credit ratings and no history of default.

Financial assets that are past due but not impaired

There is no other class of financial assets that is past due but not impaired. The Group's credit period generally ranges from 0 - 30 days. The ageing analysis of the receivables has been considered from the date the invoice falls due.

	March 31, 2023	March 31, 2022
Financial assets that are neither past due not impaired	75,732.36	20,128.72
Financial assets that are past due but not impaired		
Unbilled Revenue	27.00	
Past due 0 – 30 days	7,054.65	1,472.98

Past due 31 – 60 days	-	-
Past due 61 – 90 days	-	-
Past due over 90 days	-	-
Total - past due but not impaired	7,081.65	1,472.98

Financial assets that are impaired

There are no financial assets which have been impaired as on March 31, 2023 (March 31, 2022: Nil)

(b). Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting financial obligations due to shortage of funds. The Group's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. The Group's objective is to maintain a balance between continuity of funding and flexibility.

The Group assessed the concentration of risk with respect to refinancing its debt and concluded it to be low. Access to sources of funding is sufficiently available.

Analysis of financial instruments by remaining contractual maturities

The table below summarises the maturity profile of the Group's financial liabilities at the end of the reporting period based on contractual undiscounted repayment obligations.

	March 31, 2023			
	One year or less	One to five years	Over five years	Total
Financial liabilities				
Borrowings	8,631.37	5,298.99	-	13,930.37
Trade and other payables	35,379.48	-	-	35,379.48
Lease liabilities	6,122.05	19,215.93	640.09	25,978.07
Others	12,110.70	-	-	12,110.70
Total undiscounted financial liabilities	62,244.61	24,514.92	640.09	87,399.62

	March 31, 2022			
	One year or less	One to five years	Over five years	Total
Financial liabilities				

Trade and other payables	13,605.04	-	-	13,605.04
Lease liabilities	3,873.66	15,841.96	664.51	20,380.13
Others	821.99	-	-	821.99
Total undiscounted financial liabilities	18,300.68	15,841.96	664.51	34,807.15

Refer Note no. 21 for Details of Company's Contingent liabilities and commitments.

(c). Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Group's financial instruments will fluctuate because of changes in market interest rates. The Group's exposure to interest rate risk arises primarily from investments in fixed deposits. The Group does not have any significant interest rate risk as all interest-bearing assets and liabilities have fixed interest rates.

(d). Foreign currency risk

The fluctuation in foreign currency exchange rates may have potential impact on the Statement of Profit and Loss and equity, where any transaction references more than one currency or where assets/liabilities are denominated in a currency other than the functional currency of the Group. The Group's primary transactional currency is Indian rupee and the foreign currency transactions are restricted to certain payables/receivables.

As at March 31, 2023 and March 31, 2022, 5% increase /decrease in the exchange rate of Indian rupee would result in approximately Rs. 236.35 and Rs. 4.94 increase in the gain/loss before tax of the Group.

(e). Equity price risk

The Group is mainly exposed to the price risk due to its investment in equity based mutual funds. At 31st March 2023, the investments in mutual fund (at market value) amounts to Rs. 7482.62 Lakhs (31st March, 2022: Nil). These are exposed to price risk.

The Group does make deposit with the banks as margin money against the borrowing facility provided by the banks. Deposit is made in fixed rate instrument. In view of this it is not susceptible to market price risk, arising from changes in interest rates or market yields which may impact the return and value of the investments.

Sensitivity analysis to price risk

A 5% movement in prices would have led to the following pre-tax impact in the statement of profit and loss.

Financial Instrument	Increase / (Decrease) in Profit			
	As at 31st March 2023		As at 31st March 2022	
	5% increase	5% decrease	5% increase	5% decrease
Investment in Mutual Funds		374.13	(374.13)	-
Total		374.13	(374.13)	-

24 Financial Instruments - category and fair value hierarchy

(a) Financial instruments by category

The carrying value of financial instruments by categories as at year end is as follows:

	As at	As at
	31 March 2023	31 March 2022
Financial assets		
Measured at fair value through profit and loss		
Investment in mutual funds	7,482.62	-
	7,482.62	
Measured at amortised cost		
Trade receivables	7,081.65	1,472.98
Cash and cash equivalents	535.15	2,292.25
Bank balances other than cash and cash equivalents	62,428.44	16,028.69
Other financial assets	5,286.15	1,807.78
	75,331.40	21,601.69
	82,814.01	21,601.69
Financial liabilities		
Designated at fair value through profit and loss		
Financial liabilities of preference shares (Refer note 10 (i))	0.25	-
	0.25	-
Measured at amortised cost		
Non convertible redeemable debentures	12,092.46	-
Lease liabilities	20,059.31	15,011.83
Trade payables	35,379.48	13,605.04

Other financial liabilities	12,711.70	821.99
	80,242.96	29,438.86
	80,243.20	29,438.86

(b) Fair value hierarchy

The fair value hierarchy is based on inputs to valuation techniques that are used to measure fair value that are either observable or unobservable. Below are the fair value measurement hierarchy of the Group's assets and liabilities.

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 assets or liabilities, either directly (i.e., as prices) or indirectly (i.e., derived from prices).

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

There are no transfers between any of the fair value during the year under consideration.

(i) The following table provides the fair value hierarchy of assets and liabilities measured at fair value on a recurring basis as at year end:

	As at	As at
	31 March 2023	31 March 2022
Financial assets		
Level 1		
Investments in mutual funds	7,482.62	-
	7,482.62	-
Financial liabilities		
Level 3		
Financial liabilities of preference shares (Refer note 10(i))	0.25	-
	0.25	-

The mutual funds are fair valued using the closing NAV.

The preference shares with redemption and conversion are fair valued using liability redemption price formulae as mentioned in the agreement.

(ii) Fair value of financial assets and liabilities measured at amortised cost

- The carrying value of trade receivables, unbilled receivables, cash and cash equivalents, bank balances other than cash and cash equivalents, security deposits, other financial assets, trade payables, current borrowings and other financial liabilities measured at amortised cost approximate their fair value, due to their short-term nature.
- The fair values of deposits with banks approximate their carrying value given the highly liquid / liquid nature of the financial assets.
- The fair values for non-current security deposits is also approximate their carrying value since the discounting rate has not been significantly affected at the year-end as compared to initial recognition.
- The fair values of borrowings (non-current) are based on discounted cash flows using a current borrowing rate. Borrowing rate at the reporting date and initial recognition is substantially the same. Accordingly, the fair value of the borrowings approximate their carrying value at the reporting date.

25. Gratuity plan

The Company operates a defined benefit gratuity plan for its employees. Under the gratuity plan, every employee who has completed at least five years of service gets a gratuity on departure at 15 days of last drawn salary for each completed year of service. The plan is not funded by the Company.

The following tables summarize the components of net benefit expense recognized in the Statement of Profit and Loss and the funded status and amounts recognized in the balance sheet:

	March 31, 2023	March 31, 2022
Statement of Profit and Loss		
Current service cost (including risk premiums for fully insured benefits)	372.90	51.62
Net benefit expense	372.90	51.62
Re-measurement (gains)/losses in Other Comprehensive Income		
- Actuarial (gain) due to liability experience/assumption changes and from demographic assumptions	(43.17)	-
Net re-measurement (gain)/loss on net defined benefit liability	(43.17)	-
Balance sheet		
Present value of defined benefits obligation	381.36	51.62
Plan liability	381.36	51.62
Change in the present value of the defined benefit obligation are as follows:		
Opening defined benefit obligation	51.62	-
Current service cost	372.90	51.62
Net interest on net defined benefit liability	(43.17)	-
Benefits paid directly by the Company	-	-
Amount recognised in other comprehensive income	-	-
Defined benefit obligation as at the end of the year	381.36	51.62

The principal assumptions used in determining gratuity and leave benefit obligations for the Company's plan are as follows:

Discount rate	7.30%	6.10%
Expected rate of return on assets	NA	NA
Salary escalation rate	15.00%	15.00%
Mortality rate	Indian Assured Lives Mortality (100% of IALM 2012-14)	Indian Assured Lives Mortality (100% of IALM 2012-14)
Withdrawal rate	Up to 30 years - 25% 31 - 44 years - 20% Above 44 years - 10%	Up to 30 years - 25% 31 - 44 years - 20% Above 44 years - 10%

* As published by IRDA and adopted as Standard Mortality Table as recommended by Institute of Actuaries of India effective April 1, 2013

March 31, 2023 March 31, 2022

Sensitivity analysis of assumptions used

Discount rate	7.30%	6.10%
Effect on defined benefits obligation due to 1% increase in discount rate	(34.74)	(5.10)
Effect on defined benefits obligation due to 1% decrease in discount rate	40.02	5.90
Salary escalation rate	10-15%	15%
Effect on defined benefits obligation due to 1% increase in salary escalation rate	29.75	4.26
Effect on defined benefits obligation due to 1% decrease in salary escalation rate	(28.19)	(4.02)

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

Method used for sensitivity analysis: The sensitivity analysis above determine their individual impact on the plan's end of year defined benefit obligation. In reality, the plan is subject to multiple external experience items which may move the defined benefit obligation in

similar or opposite directions, while the plan's sensitivity to such changes can vary over time.

Expected benefit payments	March 31, 2023	March 31, 2022
Within 1 year	1.24	0.09
2-5 years	120.09	9.61
Between 6 and 10 years	256.12	33.69
Beyond 10 years	519.39	64.99

The weighted average duration of the defined benefit obligation is 11 years.

26. Employee share option plans

Selected employees are granted stock options under the Employee stock option plan of Kiranakart Pte. Limited, Singapore, Holding Company. These options would vest generally over 4 years from the date of grant based on the vesting conditions as per letter of grant executed between the Company and the employee of the company. The options are cashless with an exercise price of Nil.

The total expense of share-based payments for the year ended March 31, 2023 is 3,099.71 (March 31, 2022: 700.54) and the same has been disclosed under employee benefits expense in the Statement of Profit and Loss.

Movement of share options during the financial year

The following table illustrates the movement of the options during the financial year:

	March 31, 2023	March 31, 2022
	(Number)	(Number)
Outstanding as at the beginning of the year	1,15,149	24,749
- Granted	37,713	91,522
- Forfeited	(5,781)	(1,122)
Outstanding as at the end of the year	1,47,081	1,15,149
Vested as at the year end	44,043	6,187

Fair value of share options granted

The fair value of share options granted by the Company that are classified as time-based options is estimated at the grant date using arm's length price of the share options as reduced by DLOM (Discount due to Lack of Marketability) computed using Finnerty model, taking into account the terms and conditions upon which the share options were granted. The inputs used to measure fair values of options granted on the

grant date were as follows:

The following table lists the inputs to the option pricing models for the year ended

	March 31, 2023	March 31, 2022
Dividend yield (% p.a.)	0%	0%
Expected volatility (% p.a.)*	50.00%	50.00%
Risk-free interest rate (% p.a.)	0.52% - 2.27%	0.33% - 1.17%
Expected time to exercises shares	Immediately on vesting at yearly rest	Immediately on vesting at yearly rest
Weighted average remaining contractual life of options outstanding at end of year	8.59 Years	9.31 Years

*Expected volatility is based on historical volatility of share prices of comparable companies for the expected life of options.

27. The Group has established a comprehensive system of maintenance of information and documents as required by the transfer pricing legislation under Sections 92-92F of the Income-tax Act, 1961. Since the law requires existence of such information and documentation to be contemporaneous in nature, the Group is in the process of updating the documentation for the international transactions entered into with the associated enterprises during the financial year. The Management is of the opinion that its international transactions are at arm's length so the aforesaid legislation will not have any impact on the Consolidated Financial Statements, particularly on the amount of tax expense and that of provision for taxation.

28. Statutory Group Information

Name of the Entity in the group	Net Assets i.e., total assets minus total liabilities	Share in loss	Share in Other Comprehensive income/ (loss)	As % of Consolidated Net assets		As % of Consolidated Profit & Loss		As % of Consolidated Other Comprehensive Income		As Co los
				Amount	Amount	Amount	Amount			
Parent										
Kiranakart Technologies Private Limited										

100.10%

Balance as at 31-03-2023	64,673.89	99.95%	(1,27,183.62)	100.00%	43.17
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Balance as at 31-03-2022	100.00%	33,564.88	100.00%	(39,037.51)	0.00%	-
Indian Subsidiary						
Kiranakart Wholesale Private Limited						
Balance as at 31-03-2023	-0.09%	(55.01)	0.05%	(65.01)	0.00%	-
Balance as at 31-03-2022	0.00%	-	0.00%	-	0.00%	-
Inter-Group or Inter-Group Adjustment						
Balance as at 31-03-2023	-0.02%	(10.00)	0.00%	-	0.00%	-
Balance as at 31-03-2022	0.00%	-	0.00%	-	0.00%	-
Total						
Balance as at 31-03-2023	100.00%	64,608.89	100.00%	(1,27,248.62)	100.00%	43.17
Balance as at 31-03-2022	100.00%	33,564.88	100.00%	(39,037.51)	0.00%	-

29. Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision maker regularly monitors and reviews the operating results of the whole Group as one segment. Thus, as defined in Ind

AS 108 'Operating Segments', the Group's entire business falls under this one operational segment and hence the necessary information has already been disclosed in the balance sheet and the statement of profit and loss. Further, the Group's long-lived assets are all located in India and most of the Group's revenues are derived from India, and hence no geographical information is presented.

30. Additional disclosure required under Sec 186(4) of the Companies Act 2013

Name of Related party	Purpose	Rate of Interest	Nature	March 31, 2023	March 31, 2022
Incred Financial Services Limited	For vendor bill financing		Guarantee given	2,000.00	-

31. The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and postemployment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the year the Code becomes effective.

32. Post balance sheet subsequent events

The Group has evaluated all the subsequent events through 27th September 2023 which is the date on which these financial statements were issued. There have been no significant events affecting the Group since the year end.

33. The Group does not have any benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.

34. The Group do not have any transactions with companies struck off.

35. The Group does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

36. The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.

37. The Group has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

38. The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

39. The Group does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

40. Previous year amounts in these Consolidated Financial Statements, including notes thereto, have been re-classified and re-casted wherever required to conform to the current year presentation / classification. These do not affect the previously reported net loss or equity.

41. Being the first year of the consolidation of financial in FY 2022-23, comparatives figures provided in FY 2021-22 are not comparable.

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (4) [See below]	Textual information (5) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (6) [See below]	

Textual information (4)

Statement of Ind AS compliance [Text Block]

Basis of preparation and measurement

The Consolidated Financial Statements have been prepared in accordance with Indian Accounting Standards (Ind-AS). The Ind-AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, and presentation requirements of Division II of Schedule III of the Companies Act, 2013, (Ind-AS compliant Schedule III), as applicable to the Consolidated Financial Statement as amended time to time.

Accordingly, the Group has prepared these Consolidated Financial Statements which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss for the year ended March 31, 2023, the Statement of Cash Flows for the year ended March 31, 2023 and the Statement of Changes in Equity for the year ended as on that date, and the accounting policies and other explanatory information.

All the amounts disclosed in the Financial Statements and notes have been rounded off to the nearest lakhs (with two places of decimal) as per requirement of Schedule III, unless otherwise stated.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Group has incurred net loss of 1,27,248.62 (March 31st, 2022 net loss 39,037.51) during the year. The Group's accumulated loss of 1,66,375.50 (March 31st 2022 accumulated loss 39,170.04) and has net worth of 64,608.89 (March 31st, 2022 33,564.88).

Textual information (5)

Statement of Ind AS compliance [Text Block]

Basis of preparation and measurement

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Textual information (6)

Disclosure of significant accounting policies [Text Block]

1. General Information

Kiranakart Technologies Private Limited, incorporated on December 05, 2020, operates as a private limited company under the Companies Act, 2013, (hereinafter referred to as "the Group"). The registered office of the company is located at 4th Floor, Wework Chromium – Powai, Jogeshwari Vikhroli Link Rd, Raje Sambhaji Nagar, Marol, Andheri East, Mumbai – 400076, Maharashtra, India which is shifted from 1st floor, Plot No 224, Sher E punjab CHS Mahakalli Caves Road, Andheri East, Mumbai, Maharashtra- 400093 on 10th July 2023. The holding Group is Kiranakart Pte Limited, Singapore. The Group is engaged in a) designing & developing a range of technologies and products including state of the art mobile application namely “Zepto” and website “www.zeptonow.com”; b) business of warehouse fulfilment services; c) wholesale distribution of all types of consumer products.

These Consolidated Financial statements were authorised for issue in accordance with a resolution by the Group’s Board of Directors on September 27, 2023.

• Summary of Significant Accounting Policies

• Basis of preparation and measurement

The Consolidated Financial Statements have been prepared in accordance with Indian Accounting Standards (Ind-AS). The Ind-AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, and presentation requirements of Division II of Schedule III of the Companies Act, 2013, (Ind-AS compliant Schedule III), as applicable to the Consolidated Financial Statement as amended time to time.

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All the amounts disclosed in the Financial Statements and notes have been rounded off to the nearest lakhs (with two places of decimal) as per requirement of Schedule III, unless otherwise stated.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Group has incurred net loss of 1,27,248.62 (March 31st, 2022 net loss 39,037.51) during the year. The Group's accumulated loss of 1,66,375.50 (March 31st 2022 accumulated loss 39,170.04) and has net worth of 64,608.89 (March 31st, 2022 33,564.88).

• (a) Basis of Measurement

The Consolidated Financial Statements have been prepared on a historical cost basis and on the accrual basis, except for the following assets and liabilities measured at fair value as required by relevant Ind-AS.

(i) Certain financial assets and liabilities measured at Fair value (refer accounting policy regarding financial instruments),

(ii) The defined benefit asset/ (liability) are recognized as the present value of defined benefit obligation less fair value of plan assets,

(iii) Contingent consideration is measured at fair value,

(iv) Share based payments.

2.1 (b) Subsidiary information and consolidation procedure

(i) Subsidiary information

Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

- (i) Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee),
- (ii) Exposure, or rights, to variable returns from its involvement with the investee, and
- (iii) The ability to use its power over the investee to affect its returns.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the years are included in the consolidated financial state from the date the Group gains control until the date the Group ceases to control the subsidiary.

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

The consolidated financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the parent company, i.e., year ended on March 31, 2023 and March 31, 2022.

(ii) Consolidation Procedure

- Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.
- Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary. Business combinations policy explains how to account for any related goodwill/ reserve.
- (iii) Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group, profits or losses resulting from intragroup transactions that are recognised in assets (if any), such as inventory, are eliminated in full. Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12, Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Consolidated Statement of profit and loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- (i) Derecognises the assets (including goodwill) and liabilities of the subsidiary;
- (ii) Derecognises the carrying amount of any non-controlling interests;
- (iii) Derecognises the cumulative translation differences recorded in equity;
- (iv) Recognises the fair value of the consideration received;

(v) Recognises the fair value of any investment retained;

(vi) Recognises any surplus or deficit in profit and loss

(vii) Reclassifies the parent's share of components previously recognised in OCI to profit and loss or retained earnings, as appropriate, as would be required if the Group had directly disposed of the related assets or liabilities.

- Current and Non-Current Classification

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

The Group prepares assets and liabilities in the statement of financial position based on current and non-current classification. An asset/liability is classified as current when:

- It is expected to be realized or consumed in the Group's normal operating cycle.
- It is held primarily for trading.
- It is expected to be realized within twelve months after the reporting period.
- If it is cash or cash equivalents, unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. Or
- The Group has no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. Any asset/liability not conforming to the above is classified as non-current.

The Operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. Based on the nature of operations and the time between the acquisition of assets for processing and their realisation in cash and cash equivalent, the Group has ascertained its operating cycle being period of 12 months for the purpose of classification of assets and liabilities as current and non-current.

- Functional and Foreign Currency

- Functional and Presentation Currency Management has determined the currency of the primary economic environment in which the entity resides in and operates as the functional currency. The functional currency of the Group is Indian Rupees (INR). The Consolidated Ind AS Financial Statements have been presented in INR, as it best represents the operating business performance and underlying transactions.
- Transactions and Balances

Transactions in foreign currencies are measured in the functional currency of the Group and are recorded on initial recognition in the functional currency at exchange rates prevailing at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the end of the reporting period.

Differences arising on settlement or translation of monetary items are recognised in the Consolidated Statement of Profit and Loss.

Non-monetary items that are measured in historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in Other Comprehensive Income (OCI) or Statement of Profit and Loss are also recognised in OCI or Statement of Profit and Loss, respectively).

- Investment in Subsidiaries

Investment in Subsidiary is carried at cost, less any impairment in the value of investment, in these separate Consolidated Financial Statements. The said investments are tested for impairment, at-least annually and whenever circumstances indicate that their carrying values may exceed the recoverable amount (viz. higher of the fair value less costs to sell and the value-in-use).

- Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments in the form of financial assets and financial liabilities are generally presented separately. Financial instruments are recognized on the balance sheet when the Group becomes a party to the contractual provisions of the instrument. Upon Initial recognition, financial instruments are measured at fair value. Transaction cost directly attributable to the acquisition or issue of financial instruments are recognised in determining the carrying amount, if it is not classified as at fair value through profit or loss. Subsequently, financial instruments are measured according to the category in which they are classified. Financial assets are classified into following categories:

- Financial assets carried at amortised cost
- Financial assets fair valued through other comprehensive income (FVTOCI)
- Financial assets at fair value through profit or loss (FVTPL)

Financial liabilities are classified into financial liabilities at fair value through Statement of Profit and Loss and other financial liabilities.
Financial Assets

Financial assets primarily comprise of trade receivables, cash and cash equivalents, deposits to vendors and investments.

Subsequent Measurement

The subsequent measurement of financial assets depends on their classification as follows:

Financial assets carried at amortised cost

A financial asset is subsequently measured at amortised cost if it meets both the following criteria:

- the asset is held within a business model whose objective is to hold the asset to collect contractual cash flows, and
- the contractual terms of the financial assets give rise on a specified date to cash flows that are solely payments of principal and interest on the principal outstanding. Financial assets at fair value through other comprehensive income (FVTOCI):

A financial asset is subsequently measured at fair value through other comprehensive income if it meets both the following criteria:

- (i) the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and
- (ii) 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.

Further, in cases where the Group has made an irrevocable election based on its business model, for its investments which are classified as equity instruments, the subsequent changes in fair value are recognized in other comprehensive income. For Financial assets at FVTOCI, all fair value changes in the instruments excluding dividends, are recognised in OCI and is never recycled to Statement of Profit and Loss, even on sale of the instrument. Interest income earned on FVTOCI instruments are recognised in Statement of Profit and Loss.

Financial assets at fair value through profit or loss (FVTPL) :

A financial asset which does not meet the amortised cost or FVTOCI criteria is measured as FVTPL. Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses on re-measurement recognised in Statement of Profit and Loss. The gain or loss on disposal is recognised in Statement of Profit and Loss. Interest income earned on FVTPL instruments are recognised in Statement of Profit and Loss.

Financial Liabilities:

Financial liabilities primarily include trade payables, loans and borrowings, Lease Liabilities, derivative financial liabilities and other liabilities.

Financial Liabilities measured at Amortized Cost

After initial recognition, financial liabilities are subsequently measured at amortized cost using the effective interest method, except for contingent considerations recognized in a business combination which is subsequently measured at FVTPL. For borrowings, trade and other payables, the carrying amounts approximate fair value due to the short-term maturity of these instruments.

De-recognition of Financial Assets and Liabilities

The Group derecognizes a financial asset only when the contractual rights to the cash flows from the asset expires or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Group neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Group recognizes its retained interest in the asset and an associated liability for amounts it may have to pay. If the Group retains substantially all the risks and rewards of ownership of a transferred financial asset, the Group continues to recognize the financial asset and also recognizes a collateralized borrowing for the proceeds received.

On de-recognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in the Statement of Profit and Loss. In addition, on de-recognition of an investment in a debt instrument classified as at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is reclassified to profit or loss. In contrast, on de-recognition of an investment in equity instrument which the Group has elected on initial recognition to measure at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to Statement of Profit and Loss, but is transferred to retained earnings.

The Group derecognises financial liabilities when, and only when, the Group's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in the Statement of Profit and Loss.

Optionally Convertible Redeemable Preference Shares (OCRPS)

The Group has treated OCRPS as a hybrid financial instrument with an embedded derivative of default redemption event value of which is linked to the instrument other than the host contract. Group has elected the option to fair value the entire instrument containing an embedded derivative as financial liability and not to carry out split accounting for the same. Initial and subsequent measurement of the said instrument has been done at fair value through profit and loss account. Offsetting of Financial Instruments

Financial assets and financial liabilities are offset with the net amount reported in the balance sheet only if there is a current enforceable legal right to offset the recognised amounts and an intent to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

- Impairment of Financial Assets

Financial Assets

The Group assesses at each reporting date whether there is any objective evidence that a financial asset or a group of financial assets is impaired. If any such indications exists, the Group estimates the amount of impairment loss. (i) Financial Assets at Amortized Cost

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has incurred, the amount of the loss measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the financial asset's original effective interest rate. The impairment loss is recognised in statement of Profit and Loss.

The carrying amount of the asset is reduced through the use of an allowance account and amount of the loss is recognised in the Statement of Profit and Loss. If in a subsequent year, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognised, the previously recognised impairment loss is increased or reduced by adjusting the allowance account. If a write-off is later recovered, the recovery is credited to finance cost in profit or loss.

- (ii) Financial Assets at Fair value through Profit and Loss

When the fair value of available-for-sale financial assets declines below acquisition cost and there is objective evidence that the asset is impaired, the cumulative gain/loss that has been recognized in other comprehensive income, a component of equity in other reserve is transferred to the statement of Profit and Loss. Reversal of impairment loss on equity investments classified as available-for-sale is not recognized in the income statement. Increase in their fair value after impairment is recognized in other comprehensive income.

If, in a subsequent period, the fair value of a debt instrument classified as available-for-sale increases and the increases can be objectively related to an event occurring after the impairment loss was recognized in the Statement of Profit and Loss, the impairment loss is reversed in the Statement of Profit and Loss.

Ind-AS 109 requires the Group to record expected credit losses on all of its debt securities, loans and receivables, either on a 12-month or lifetime expected credit losses. The Group recognises loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivable with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, ECL. are measured at an amount equal to 12-month ECL, unless there is a significant increase in the credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized is recognized as an impairment gain or loss in profit or loss.

Non - Financial Assets

The Group assesses, at each reporting date, whether there are any indicator of impairment for all non-financial assets. Goodwill and intangible assets within definite economic lives are tested for impairment annually and at other times when such indicators exist. The recoverable amounts of each generating units have been determined based on value, in-use calculations. Other non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable.

- Property, Plant and Equipment (PPE)

Recognition and Measurement

All items of property, plant and equipment are initially measured at cost and subsequently it is measured at cost less accumulated depreciation and impairment losses, if any. Costs include expenditures directly attributable to acquisition of assets. The cost of an item of property, plant and equipment is recognised as an asset, if and only if, it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced in intervals, the Group recognises such parts as individual assets with specific useful lives and depreciation, respectively. Any subsequent cost incurred is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in Statement of Profit and Loss as incurred.

During the reporting period, the Group has revised its policy regarding the date of capitalization for certain assets. The Group has adopted a new policy under which assets are capitalized as of the invoice date or launch date, whichever is later. Additionally, for leasehold improvements and electrical fittings, the capitalization date will be the launch date. This change in accounting policy has been applied retrospectively in accordance with accounting standards. The change is driven by a desire to more accurately represent the timing of when assets are put into service and contribute to the Group's operations.

The Group has established a threshold for the recognition of low-value assets. Under this policy, assets with an acquisition cost of Rs. 1,000 or less are considered low-value assets. Such assets are expensed directly to the Profit and Loss account when they are acquired, rather than being capitalized and depreciated over their useful life.

Depreciation & Amortisation Expense

The Group depreciates property, plant and equipment and intangible assets (incl ROU) over the estimated useful life on a straight-line basis from the date the assets are available for use.

Depreciation is not recorded on capital work-in-progress until construction and installation are complete and the asset is ready for its intended use.

During the reporting period, the Group has revised its policy regarding the determination of residual values for certain categories of assets. The residual value for leasehold improvements and electrical fittings is considered to be 0%, while for all other tangible assets, it kept at 5%. This change in accounting policy has been applied retrospectively in accordance with accounting standards.

The estimated useful life and method of depreciation of property, plant and equipment are reviewed at each financial year and adjusted

prospectively, if appropriate. The estimated useful lives of assets are as follows:

Category of assets	Estimated useful life
Computers including Computer servers	3 years
Furniture and fixtures	5 years
Office equipments	5 years
Electrical Installations and equipment	5 years
Lease hold improvements	5 years
Motor Vehicles	5 years
Intangible Assets	5 years

The Group, based on technical assessment and management estimates, depreciates certain items of plant and equipment over estimated useful lives which are different from the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in the Statement of Profit and Loss in the year the asset is derecognised.

The useful lives, residual values and depreciation method of PPE are reviewed, and adjusted appropriately, at-least as at each reporting date so as to ensure that the method and period of depreciation are consistent with the expected pattern of economic benefits from these assets.

The effects of any change in the estimated useful lives, residual values and/ or depreciation method is accounted prospectively, and accordingly the depreciation is calculated over the PPE's remaining revised useful life. Such changes are accounted for in accordance with Ind AS 8- Accounting Policies, Changes in Accounting Estimates and Errors.

As a consequence of above changes, the carrying amount (written-down value, or WDV) of fixed assets as of March 31, 2023, has been reduced by 55.22, which has been charged to the statement of profit and loss for the year.

- Intangible Assets

Recognition and Measurement

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and any impairment losses, if any. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is recognised in the Statement of Profit and Loss when it is incurred.

Subsequent expenditures are capitalized only when they increase the future economic benefits embodied in the specific asset to which they relate. Intangible assets within definite useful lives are not amortised, but tested for impairment annually. Intangible assets with finite lives are amortised over the estimated useful life. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. The amortisation expense on intangible assets with finite lives is recognised in the Statement of Profit and Loss in the expense category consistent with the function of the intangible assets.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the net carrying amount of the asset and are recognised in Statement of Profit and Loss when the asset is derecognised.

- Cash and Cash Equivalents

Cash and cash equivalents comprise cash at banks and on hand and demand deposits that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value.

- Restricted Cash

Cash that is restricted as to withdrawal for use or pledged as security is reported separately under other assets, and is not included in the total cash and cash equivalents in the Statements of cash flows.

- Provisions

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. The expense relating to a provision is presented in the statement of Profit and Loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre tax rate that reflects, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement.

- Contingencies

A Contingent Liability is:

A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group; or a present obligation that arises from past events but is not recognised because:

- (i) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- (ii) The amount of the obligation cannot be measured with sufficient reliability.

A Contingent Asset is:

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group.

Contingent liabilities and assets are not recognised on the balance sheet of the Group, except for contingent liabilities assumed in a business combination that are present obligations arising from past events and which the fair values can be reliably determined.

- Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision maker regularly monitors and reviews the operating results of the whole Group as one segment. Thus, as defined in Ind AS 108 'Operating Segments', the Group's entire business falls under this one operational segment and hence the necessary information has already been disclosed in the balance sheet and the statement of profit and loss. Further, the Group's long-lived assets are all located in India and most of the Group's revenues are derived from India, and hence no geographical information is presented.

- Employee Benefits

Defined Benefit Plan

In accordance with applicable laws in India, the Group provides for gratuity, a defined benefit retirement plan ("the Gratuity Plan") for every

employee who has completed 5 years or more of service on departure at 15 days salary (last drawn salary). The Gratuity Plan provides for a lump sum payment to eligible employees at retirement, death, incapacitation or termination of employment based on last drawn salary and tenure of employment with the Group. Liabilities with regard to the Gratuity Plan are determined by actuarial valuation on the reporting date using projected unit credit method. The gratuity scheme is not funded.

The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding net interest and the return on plan assets (excluding net interest), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through other comprehensive income in the period in which they occur. Re-measurements are not reclassified to Statement of Profit and Loss in subsequent periods.

Past service costs are recognised in income statement on the earlier of

- (i) The date of the plan amendment or curtailment, and
- (ii) The date that the Group recognizes restructuring-related cost

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Group recognises the following changes in the net defined benefit obligation under employee benefit expenses' in Statement of Profit and Loss.

Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements. All actuarial gains and losses are immediately recognized in other comprehensive income, net of taxes, if any, and permanently excluded from Statement of Profit and Loss. Defined Contribution Plan

The Group makes contributions to the Provident Fund scheme, a defined contribution benefit scheme. These contributions are deposited with Government administered fund and recognised as an expense in the period in which the related service is performed. There is no further obligation on the Group on this defined contribution plan.

Compensated Absences

Employee entitlements to annual leave are recognised as a liability when they accrue to the employees. The estimated liability for leave is recognised for services rendered by employees up to the end of the reporting period.

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Group treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the Statement of Profit and Loss and are not deferred. The Group presents the leave as current and non-current liability in the statement of financial position as on the reporting date.

Share Based Payments

Share based compensation benefits are provided to certain employees of the Group by Kiranakart Pte. Limited, Singapore (the holding company) in the form of employee share option plan.

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.

The cumulative expense recognised for equity settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Group's best estimate of the number or equity instruments that will ultimately vest. The statement of profit and loss expense or credit for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense. The corresponding credit or debit is recorded as payable to the holding company and in line with the guidance for group share based payments.

Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood or the conditions being met is assessed as part of the Group's best estimate of the number of equity instruments that will ultimately vest. Market performance conditions are reflected within the grant date fair value. Any other conditions attached to an award, but without an associated service requirement, are considered to be non-vesting conditions. Non-vesting conditions are reflected in the fair value of an award and lead an immediate expensing or an award unless there are also service and/or performance conditions.

No expense is recognised for awards that do not ultimately vest because non-market performance and/ or service conditions have not been met. Where awards include a market or non-vesting condition, the transactions are treated as vested irrespective of whether the market or non-vesting condition is satisfied, provided that all other performance and or service conditions are satisfied.

When the terms of an equity-settled award are modified, the minimum expense recognised is the expense had the terms had not been modified, if the original terms of the award are met. An additional expense is recognised for any modification that increases the total fair

value of the share-based payment transaction, or is otherwise beneficial to the employee as measured at the date of modification. Where an award is cancelled by the entity or by the counter party, any remaining element of the fair value of the award is expensed immediately through profit or loss.

Other Employee Benefits

Other employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided.

- Leases The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Group as a lessee

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i. Right-of-Use Assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, and lease payments made at or before the commencement date less any lease incentives received.

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset is transferred to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

ii. Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate.

In calculating the present value of lease payments, the Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is modification, a change in the lease term, a change in the lease payments. (e.g., changes to future payments resulting from a change in an index or rate is used to determine such lease payments) or a change in the assessment of an option to purchase underlying asset.

Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

iii. Short-term leases and leases of low-value assets

The Group has elected not to recognise right-of-use assets and 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.

Revenue from contracts with customers

Revenue is recognised upon transfer of control of promised goods or services to customers. Revenue is measured at the fair value of the consideration received or receivable excluding discounts, incentives, performance bonuses, price concessions, amounts collected on behalf of third parties or other similar items, if any, as specified in the contract with the customer. Revenue from bundled contracts is recognized separately for each performance obligation based on stand-alone selling price. Revenue is recorded provided the recovery of consideration is probable and determinable. Revenue is recognized to the extent that it is probable that economic benefits will flow to the Group and revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes and duty.

The following is a description of principal activities from which the Group generates its revenue:

Sale of traded goods

Revenue from sale of goods is recognised when control of the goods is transferred to the customers, which generally happens upon delivery to the customers. Certain customers of the Group are offered volume discounts based on the targets achieved. In accounting for these volume discounts, the Group records the estimated volume discount as a reduction of revenue as sales take place throughout the year.

Rendering of services

Income from packaging and delivery services

Income from packaging and delivery service is recognised at a point in time when the products are delivered to the end customers.

Income from warehousing services

Revenue from warehousing services is recognised over the period of such services.

Interest Income Interest income on financial assets (including deposits with banks) is recognised using the effective interest method on a time proportionate basis. Interest income is included in other income in the statement of profit and loss. **Contract Balances** Revenues in excess of invoicing, which are dependent upon both performance and passage of time, are classified as contract assets (which the Group refer as unbilled revenue) while invoicing in excess of revenues are classified as contract liabilities (which the Group refer to as unearned revenues). **Non-Cash Considerations**

Ind AS 115 requires that the fair value of such non-cash consideration, received or expected to be received by the customer, is included in the transaction price. The Group measures the non-cash consideration at fair value. If Group cannot reasonably estimate the fair value of the non-cash consideration, the Group measures the consideration indirectly by reference to the Standalone selling price of the goods or services promised to the customer in exchange for the consideration.

- **Finance Cost**

Finance expenses comprise interest cost on borrowings. Borrowing costs that are directly attributable to a qualifying asset are capitalised as part of cost of the asset. All other borrowing cost are expensed in the period in which they occur, using the effective interest method.

- **Taxes**

The income tax expense comprises of current and deferred income tax. Income tax is recognised in the statement of profit and loss, except to the extent that it relates to items recognised in the other comprehensive income in which case the related income tax is also recognised accordingly.

Current Income Tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for the period. The tax rates and tax laws used to compute the current tax amount are those that are enacted or substantively enacted by the reporting date and applicable for the period. The Group offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and liability simultaneously.

Current income tax relating to items recognised outside profit or loss is recognised outside Statement of Profit and Loss (either in other comprehensive income or equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation, and at establishes provisions where appropriate.

Deferred tax

Deferred income tax is recognized using the balance sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in Consolidated Financial Statements, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction. Deferred income tax assets are recognized to the extent it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized. Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting period.

Deferred tax relating to items recognised outside profit or loss is recognised outside Statement of Profit and Loss. Deferred tax items are recognised in correlation to the underlying transaction either in other comprehensive income or directly in equity.

The Group offsets deferred income tax assets and liabilities, where it has a legally enforceable right to offsets current tax assets against current tax liabilities, and they relate to taxes levied by the same tax authority on either the same taxable entity or on different taxable entities where there is an intention to settle the current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

- Earnings per share

The Group presents basic and diluted earnings per share (EPS) data for its equity shares.

Basic EPS is calculated by dividing the profit attributable to equity shareholders of the Group by the weighted average number of equity shares outstanding during the period.

- Cash flow statements

Cash flows are reported using the indirect method, whereby profit/(loss) for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group are segregated.

As per the amendment to Ind AS 7, applicable with effect from April 1,2017, the Group provides disclosures that enable users of Consolidated Financial Statements to evaluate changes in liabilities arising from financing activities, including both cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities, to meet the disclosure requirement.

- Inventories

Inventories are stated at the lower of cost or net realizable value. Costs include purchase costs and other costs incurred in bringing the inventories to their present location and condition. Inventories are primarily accounted for using first-in first-out basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs necessary to make the sale.

Inventories of packing material are valued at cost (arrived at using first-in first-out basis).

Where necessary, allowance is provided for damaged, obsolete and slow-moving items to adjust the carrying value of inventories to the lower of cost and net realizable value.

- Significant accounting estimates and judgements

The preparation of the Group's Consolidated Financial Statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities at the reporting period. Actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the Consolidated Financial Statements are included in the following notes.

- Useful lives of property, plant and equipment

The cost of property, plant and equipment is depreciated on a straight-line basis over the property, plant and equipment's estimated economic useful lives. Management estimates the useful lives of these property, plant and equipment to be within 3 to 5 years. These are common life expectancies applied in the industry. Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets, therefore, future depreciation charges could be revised. The carrying amount of the Group's property, plant and equipment at the end of the reporting period is disclosed in Note 4 (i) to Consolidated Financial Statements.

- Employee benefits plan

The cost of defined benefit pensions and other post-retirement plans as well as the present value of the pension obligation are determined using actuarial valuations. The actuarial valuation involves making various assumptions. These include the determination of the discount rates, expected rates of return of assets, future salary increase, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions, defined benefit obligations are highly sensitive to changes in these assumptions.

- Income taxes

The Group has exposure to income taxes in Indian jurisdiction. Deferred tax assets are recognised for all unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant managements judgment is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and level of future taxable profits together with future tax planning strategies.

- Expected credit losses on financial assets On application of Ind AS 109, the impairment provisions of financial assets are based on assumptions about risk of default and expected timing of collection. The Group uses judgment in making these assumptions and selecting the inputs to the impairment calculation, based on the Group's past history, customer's credit-worthiness, existing market conditions as well as forward looking estimates at the end of each reporting period.
- Other estimates

The preparation of Consolidated Financial Statements involves estimates and assumptions that affect the reported amount of assets, liabilities, disclosure of contingent liabilities at the date of Financial Statements and the reported amount of revenues and expenses for the reporting period. Specifically, the Group estimates the un-collectability of accounts receivable by analysing historical payment patterns, customer concentrations, customer credit-worthiness and current economic trends. If the financial condition of a customer deteriorates, additional allowances may be required.

- Standards Issued but not effective

The Ministry of Corporate Affairs has vide notification dated 31 March 2023 notified Companies (Indian Accounting Standards) Amendment Rules, 2023 which amends certain accounting standards, and are effective from 1 April 2023.

The Rules predominantly amend IND AS 12-Income Taxes and IND AS 1-Presentation of financial statements. The other amendments to Ind AS notified by these rules are primarily in the nature of clarifications.

These amendments are not expected to have any material impact on the Group in the current or future reporting periods and on foreseeable future transactions.

4(i). Property, plant and equipment

	Computers including Computer servers	Furniture and fixtures	Office equipments	Electrical Installations and Equipments	Lease hold improvements	Motor Vehicles	Total
At Cost							
As at April 01, 2021	0.41	-	-	-	-	-	0.41
Additions	1,503.24	1,912.05	355.46	1,882.40	2,345.16	16.39	8,014.70
Disposals	-	(6.87)	-	(1.55)	(16.53)	-	(24.95)
As at March 31, 2022	1,503.65	1,905.18	355.46	1,880.85	2,328.63	16.39	7,990.16
Additions	1,217.73	1,260.69	729.28	2,036.12	637.22	20.71	5,901.75
Disposals	(19.07)	(13.64)	(1.21)	(13.36)	(306.76)	(16.39)	(370.43)
As at March 31, 2023	2,702.31	3,152.23	1,083.53	3,903.61	2,659.09	20.71	13,521.48
Accumulated depreciation & Amortisation							
As at April 01, 2021	0.01	-	-	-	-	-	0.01
Charge for the period	125.68	93.79	17.26	95.68	125.17	0.44	458.02
Disposals	-	(0.47)	-	(0.10)	(1.10)	-	(1.67)
As at March 31, 2022	125.69	93.32	17.26	95.58	124.07	0.44	456.36
Charge for the year	675.02	521.24	140.95	601.31	549.15	3.11	2,490.78
Disposals	(7.36)	(2.40)	(0.21)	(1.25)	(57.94)	(3.48)	(72.64)
As at March 31, 2023	793.35	612.16	158.00	695.64	615.28	0.07	2,874.50
Net book value							
As at April 01, 2021	0.40	-	-	-	-	-	0.40

As at March 31, 2022	1,377.96	1,811.86	338.20	1,785.27	2,204.56	15.95	7,533.80
As at March 31, 2023	1,908.96	2,540.07	925.53	3,207.97	2,043.81	20.64	10,646.98

4(ii). Intangible Assets

	Intangible Assets	Total
At Cost		
As at April 01, 2021		
Additions	-	-
Disposals	-	-
As at March 31, 2022	-	-
Additions	264.15	264.15
Disposals	-	-
As at March 31, 2023	264.15	264.15
As at April 01, 2021		
Charge for the period	-	-
Disposals	-	-
As at March 31, 2022	-	-
Charge for the year	(5.65)	(5.65)
Disposals	-	-

As at March 31, 2023	(5.65)	(5.65)
As at April 01, 2021	-	-
As at March 31, 2022	-	-
As at March 31, 2023	258.50	258.50

4(iii). Assets under Development

	Capital WIP	Intangible Assets	Total
At Cost			
As at April 01, 2021	-	-	-
Additions	-	-	-
Disposals	-	-	-
As at March 31, 2022	-	-	-
Additions	18.65	177.90	196.55
Disposals	-	-	-
As at March 31, 2023	18.65	177.90	196.55
Net book value			
As at April 01, 2021	-	-	-
As at March 31, 2022	-	-	-
As at March 31, 2023	18.65	177.90	196.55

4(iv). Right-of-Use (RoU) assets

The changes in the carrying value of RoU assets are as follows:

	Buildings	Total RoU Assets
As at April 01, 2021	-	-
Additions	16,177.79	16,177.79
Disposals	(86.62)	(86.62)
As at March 31, 2022	16,091.17	16,091.17
Additions	9,529.48	9,529.48
Disposals	(1,868.26)	(1,868.26)
As at March 31, 2023	23,752.39	23,752.40
Accumulated amortisation thereon		
As at April 01, 2021	-	-
Charge for the year	1,027.73	1,027.73
Disposals	(9.26)	(9.26)
As at March 31, 2022	1,018.47	1,018.47
Charge for the year	4,262.42	4,262.42
Disposals	(338.96)	(338.96)
As at March 31, 2023	4,941.93	4,941.93
Net carrying value		
As at April 01, 2021	-	-
As at March 31, 2022	15,072.70	15,072.70

As at March 31, 2023	18,810.46	18,810.46
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Refer note 10 (ii) for the carrying amounts of lease liabilities and the movements during the year.

5. Financial assets

(i) Trade receivables	Current	
	As at March 31, 2023	As at March 31, 2022
Unsecured, considered good	7,081.65	1,472.98
Trade receivables, credit impaired	-	-
	7,081.65	1,472.98
Allowance for impairment of trade receivables	-	-
Total	7,081.65	1,472.98

No trade receivables are due from directors or other officers of the Group either severally or jointly with any other person. Nor trade receivables are due from firms or private companies in which any director is a partner, a director or a member respectively.

Trade receivables are non-interest bearing and are generally on 30 to 60 days' term. They are recognised at their original invoice amounts which represent their fair values on initial recognition.

Trade receivables ageing schedule for the years ended as at:

March 31, 2023	Unbilled	Not due	Outstanding for following periods from due date of payment					Total
			< 6 months	6 months - 1 year	1-2 years	2-3 years	>3 years	
Undisputed trade receivables – considered good	27.00	-	7,054.65	-	-	-	-	7,081.65

Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-	-
Undisputed trade receivables– credit impaired	-	-	-	-	-	-	-	-	-
Disputed – considered good	-	-	-	-	-	-	-	-	-
Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-	-
Disputed – credit impaired	-	-	-	-	-	-	-	-	-
Total	27.00	-	7,054.65	-	-	-	-	-	7,081.65

March 31, 2022	Unbilled	Not due	Outstanding for following periods from due date of payment					Total
			< 6 months	6 months - 1 year	1-2 years	2-3 years	>3 years	
Undisputed trade receivables – considered good	-	-	1,472.98	-	-	-	-	1,472.98
Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-
Undisputed trade receivables– credit impaired	-	-	-	-	-	-	-	-
Disputed – considered good	-	-	-	-	-	-	-	-
Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-
Disputed – credit impaired	-	-	-	-	-	-	-	-
Total	-	-	1,472.98	-	-	-	-	1,472.98

(ii) Cash and Cash Equivalents	As at	As at
	March 31, 2023	March 31, 2022
Cash on hand	89.65	-
Balances with banks:		
- In current accounts	445.50	2,292.25
- In deposit accounts*	62,428.44	16,028.69
- In Liquid Funds	7,482.62	-
	70,446.21	18,320.94

*The weighted average effective interest rate for term deposits as at March 31, 2023 for the Group was 6.96 % per annum (March 31, 2022: 3.02% per annum).

Cash and cash equivalents consists of the following for the purpose of Cash flow statement:

	As at	As at
	March 31, 2023	March 31, 2022
Cash and cash equivalents as per Ind AS 7 (Statement of cash flow)	70,446.21	18,320.94

(iii) Other financial assets

	Non-current		Current	
	As at	As at	As at	As at
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Unsecured, considered good				
Security deposits	2,211.60	1,243.16	98.09	67.48

Receivables from related parties (refer note 20)	-	-	-	1.33
Interest accrued but not due on fixed deposits with banks	832.02	-	-	0.28
Margin Money Deposit with Bank (held as lien marked by Bank against Bank Guarantees)	1,800.00			
Other receivables*	317.44	-	27.00	495.53
Total	5,161.06	1,243.16	125.09	564.62

*Other receivables are from delivery partners as at March 31, 2023 is 344.44 (March 31st, 2022 495.53 and net of provision for 55.80, which is estimated non recovery from the delivery partners).

6. Other assets

	Non-current		Current	
	As at	As at	As at	As at
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Balances with statutory/government authorities	-	-	16,912.09	5,242.49
Capital advances	77.19	490.16	-	-
Prepaid expenses	-	-	350.92	94.46
Other advances	-	-	39.66	21.39
Advance to vendors	-	-	1,555.42	6,929.36
Less: Provision for Doubtful Advances	-	-	(738.21)	-
Total	77.19	490.16	18,119.88	12,287.70

7. Inventories (valued at lower of cost or net realizable value)

Current

	As at	As at
	March 31, 2023	March 31, 2022
Stock-in-trade*	14,705.21	6,600.14
Packing material	213.16	210.16
Goods-in-transit	854.89	-
Total	15,773.26	6,810.30

Out of total stock-in-trade 4255.33 is being held by 3rd parties as on reporting date.

During year ended March 31, 2023 1400.41 (March 31, 2022: 659.14) was recognized as an expense to write down inventories to net realizable value and provision for slow moving and non-moving inventory.

8. Share capital	As at	As at
	March 31, 2023	March 31, 2022
Authorized share capital*		
19,900,000 (March 31, 2022: 5000,000) equity shares of Rs. 10 each	1,990.00	500.00
100,000 (March 31, 2022: Nil) Preference shares of Rs. 10 each	10.00	-
Total authorized share capital	2,000.00	500.00

Authorised Share capital is reclassified on 26th July 2022

Issued, subscribed and fully paid-up share capital

8,428,314 (March 31, 2022: 2,648,314) Equity Shares of Rs. 10 each	842.83	264.83
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Issued, Subscribed and partly paid-up share capital

Outstanding at the end of the year 24,546

* Series A and Series B Optionally convertible preference shares has been classified as hybrid financial instruments. Refer note 10(i) for liability component of Preference shares. Equity Component of this instrument is immaterial.

(b). Terms and rights attached to equity shares

(i) Equity Shares

The Group has equity shares having par value of 10 per share. Each holder of equity share is entitled to one vote per share. The Group declares and pays dividend in Indian Rupees. In the event of liquidation of the Group, the holders of equity shares will be entitled to receive remaining assets of the Group, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(ii) Preference Shares

Series A

On 26th July, 2022, the Group issued 8182 Series A Optionally Convertible Redeemable Preference Shares (OCRPS) of Rs 10 each at par partly paid up. OCRPS shall be partly paid up to the extent of 1 per OCRPS. Investor may make it fully paid at its option at any time during the Exercise period. Upon being made fully paid up, the Group shall redeem the OCRPS on occurrence of (a) liquidity event at the Hold Co. level or (b) on the best effort basis on the 6th anniversary of the date of date of allotment of OCRPS (Exercise period) (c) on the best effort basis on any subsequent round of primary capital raise at the Hold Co. level.

Series B

On 1st Aug, 2022, the Group issued 16364 Series B Optionally Convertible Redeemable Preference Shares (OCRPS) of Rs 10 each at par partly paid up. Investor shall be entitled to subscribe to Preference shares to the extent of 9% of the investment amount i.e., 4,50,00,000, which when exercised at any time during the Exercise period (at the option of Investor). Upon becoming the fully paid up and at the option of the investor at any time upto 7 years from date of allotment, the Group shall redeem the OCRPS on the earlier to occur of (a) a liquidation event under the Hold Co's shareholders agreement or (b) on a best effort basis of the Group, on the 8th anniversary of the date of issuance and allotment of OCRPS.

(c). Details of shareholders holding more than 5% shares in the Company

	As at		As at	
	March 31, 2023		March 31, 2022	
	No. of shares	% holding	No. of shares	% holding
Equity shares of Rs. 10 each fully paid up				
Kiranakart Pte. Ltd, Singapore, the holding Company	84,28,313	99.99%	26,48,313	99.99%

As per the records of the Group, including its register of shareholders / members and other declarations received from the shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

Series A Preference Shares

Stride Ventures Debt Fund II	8,182	100.00%	-	-
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Series B Preference Shares

Alteria Capital Fund II Scheme 1	16,364	100.00%	-	-
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(d). Shares held by holding Company

	As at March 31, 2023		As at March 31, 2022	
	No. of shares	% holding	No. of shares	% holding
Equity shares of Rs. 10 each fully paid up				
Kiranakart Pte. Ltd, Singapore, the holding Company	84,28,313	99.99%	26,48,313	99.99%

8,428,313 (March 31, 2022: 2,648,313) Equity Shares of Rs. 10 each

(e). Shares held by Promoters

As at March 31, 2023	No. of Shares	% of Total Shares	% Change during the year
Equity shares of Rs. 10 each fully paid up	84,28,313	99.99%	-
Kiranakart Pte. Ltd, Singapore, the holding Company			

As at March 31, 2022	No. of Shares	% of Total Shares	% Change during the year
Equity shares of Rs. 10 each fully paid up			
Kiranakart Pte. Ltd, Singapore, the holding Company	26,48,313	99.99%	-

9. Income tax

The Group has incurred net loss before tax of 1,27,248.62 (March 31, 2022: 39,037.51) during the year and has accumulated losses of 1,66,375.50 (March 31, 2022: 39,170.04) as at year-end. Considering the loss position and accumulated losses, the Group has not recognised

any tax liability in the current and previous years. The Group has not recognised deferred tax asset (net) on carry forward of tax losses, unabsorbed depreciation and other temporary difference as it is not probable that future taxable profit will be available against which these carry forward tax losses and unabsorbed depreciation can be utilised.

10. Financial liabilities

(i) Borrowings

	Non-current		Current	
	As at	As at	As at	As at
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
13.75% non-convertible redeemable debentures	4,692.46	-	-	-
0.01% Series A optionally convertible redeemable preference shares	0.08	-	7,400.00	-
0.01% Series B optionally convertible redeemable preference shares	0.16	-	-	-
	4,692.70	-	7,400.00	-

Notes:

i) Non-Convertible Redeemable Debentures (NCDs)

a) Series A

On 30th June, 2022, Company issued-

(i) Series A Fund II Unlisted, Secured, Redeemable, Non-convertible Debenture of Face value of Rs 10,00,000 each and

(ii) Series A Fund III Unlisted, Secured, Redeemable, Non-convertible Debenture of Face value of Rs 10,00,000 each.

NCD shall carry a interest rate of 13.75% p.a. payable monthly. EIR rate for the said loan is 15.21%.

Repayment schedule:

- Series A Fund-II 30 equal monthly instalments of Principal payment of Rs 183.33 lakhs commencing after the 6 months moratorium period.
- (ii) Series A Fund-III 30 equal monthly instalments of Principal payment of Rs 129.17 Lakhs commencing after the 6 months moratorium period.

The NCDs shall be secured by:

- Pari-passu charge over the fixed and current assets of the Company (including all IP, Brand etc.), both present and future.
- Corporate guarantee by the Holding company until the repayment of Credit Facility of full, the borrower shall meet the financial and operational covenants.

b) Series C

On 26th July, 2022, Company issued 2500 Series C Unrated, Unlisted, Secured, Redeemable, Non-convertible Debenture of Face value of Rs 1,00,000 each. NCD shall carry a coupon rate of 13.75% p.a. payable monthly. EIR rate for the said loan is 14.61%.

8 equal quarterly instalments of Principal amount of Rs 312.5 Lakhs commencing from October 2022.

The NCD shall be secured by:

- Pari-passu charge on all existing and future fixed, current and intangible assets. (inc. Brand and IP) of the borrower.
- 2. Corporate guarantee by the Holding company until the repayment of Credit Facility of full, the borrower shall meet the financial and operational covenants.

c) Series D

On 1st August, 2022, Company issued 5000 Series D Unlisted, Secured, Redeemable, Non-convertible Debenture of Face value of Rs 1,00,000 each. NCD shall carry a interest rate of 13.75% p.a. payable monthly. EIR rate for the said loan is 15.66%.

25 equal monthly instalments of Principal amount of Rs 200 lakhs commencing from November 2022.

The NCDs shall be secured by:

- Pari-passu charge on all existing and future current, non-current and intangible assets of the Borrower.
- 2. Corporate guarantee by the Holding company until the repayment of Credit Facility of full, the borrower shall meet the financial and operational covenants.

(ii) Lease liabilities

	Non-current		Current	
	As at	As at	As at	As at
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Lease liabilities*	14,173.53	12,924.92	5,885.79	2,086.91
Total	14,173.53	12,924.92	5,885.79	2,086.91

*Includes addition of lease liabilities and accretion of interest

The changes in the carrying values of lease liabilities are as follows:

	March 31, 2023	March 31, 2022
At the beginning of the Financial Year	15,011.83	-
Additions	9,227.76	15,397.77
Reduction in liability	(1,585.94)	(75.08)
Accretion of interest	2,416.18	618.67
Payments	(5,010.52)	(929.53)
Carrying value as at end of the Financial Year	20,059.30	15,011.83

The maturity analysis of lease liabilities are disclosed in Note 23(b).

The following are the amounts recognized in profit or loss:

	March 31, 2023	March 31, 2022
Interest on lease liabilities	2,416.18	593.58
Expenses relating to short-term leases	1,012.81	163.29

Amortization of right-of-use assets	4,262.42	1,027.73
Total Expenses	7,691.41	1,784.59

(iii) Trade and other payables

	As at	As at
	March 31, 2023	March 31, 2022
(I) Total outstanding dues of micro enterprises and small enterprises	8,874.97	554.97
(II) Total outstanding dues of other than micro enterprises or small enterprises*	26,504.52	13,050.07
Total	35,379.49	13,605.04

(I) Details relating to Micro, Small and Medium Enterprises (MSME)	As at	As at
	March 31, 2023	March 31, 2022
(a) the principal amount remaining unpaid to any supplier	8,874.97	554.97
(b) Interest due thereon remaining unpaid to any supplier	257.82	-
(c) the amount of interest paid in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006) (MSMED Act), along with the amount of the payment made to the supplier beyond the appointed day	-	-
(d) the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	-	-
(e) the amount of interest accrued and remaining unpaid	-	-

(f) the amount of interest remaining due and payable even in the succeeding years, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act - -

Trade payables are unsecured, non-interest bearing, repayable on demand or as per the credit terms agreed with the vendors and are to be settled in cash and cash equivalent.

Trade payables ageing schedule for the years ended as at:

March 31, 2023	Unbilled	Not due		Outstanding for following periods from due date of payment		Total
		< 1 year	1-2 years	2-3 years	> 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	-	8,874.97	-	-	8,874.97
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	26,504.52	-	-	26,504.52
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	-	-	35,379.49	-	-	35,379.49
Total Trade and other payables						35,379.49

March 31, 2022	Unbilled	Not due		Outstanding for following periods from due date of payment		Total
		< 1 year	1-2 years	2-3 years	> 3 years	
Total outstanding dues of micro enterprises and				-	-	554.97

small enterprises	-	-	554.97			
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	13,050.07	-	-	13,050.07
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	-	-	13,605.04	-	-	13,605.04
Total Trade and other payables						13,605.04

(iv) Other financial liabilities

	Non-current		Current	
	As at	As at	As at	As at
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Payables for capital expenditure	-	-	1,160.29	280.39
Payable to staff	-	-	1,249.49	436.09
Payable to related parties (refer note 20)	-	-	4,596.98	105.52
Franchisee deposits	600.00	-	-	-
Other financial liabilities	-	-	5,104.94	-
Total	600.00	-	12,111.70	821.99

11. Other liabilities

	Non-current		Current	
	As at	As at	As at	As at
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Payable to statutory authorities	-	-	1,356.86	459.08
Advance from Customers	-	-	43.46	0.08
Other Payables	-	-	492.49	154.95
Total	-	-	1,892.81	614.11

12. Provisions

	Non-current		Current	
	As at	As at	As at	As at
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Provision for employee benefits				
Provision for defined benefit plans (refer note 25)	380.69	51.54	0.66	0.09
Provision for compensated absences	597.03	142.54	115.59	39.60
Total	977.72	194.08	116.25	39.69

13. Revenue from Operations

For the year ended	For the year ended
March 31, 2023	March 31, 2022

Revenue from Contracts with customers

Sale of traded goods	1,80,305.03	12,134.93
Income from services	22,134.43	1,935.89
Total	2,02,439.46	14,070.82

13.1. Timing of revenue recognition	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
Goods/services transferred at a point in time	1,94,669.60	13,512.59
Services transferred over a period of time	7,769.86	558.23
Total	2,02,439.46	14,070.82

13.2. Contract balances:	As at	As at
	March 31, 2023	March 31, 2022
Trade receivables (refer note 5(i))	7,054.65	1,472.98
Contract Assets	27.00	-

Trade receivables are non-interest bearing and are generally on terms of 0 to 30 days. The contract assets primarily relate to Group's rights to consideration for performance obligation completed but not billed at the reporting date due to contractual terms. The contract assets are transferred to receivables when the rights become unconditional.

14. Other Income	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
Interest on Bank deposits	5,098.21	165.74
Unrealized foreign exchange gain	-	0.31
Other non-operating income	130.84	0.00
Interest on IT Refund	2.95	-

Unrealized Gain & Loss on Mutual Fund	26.30	-
Realized Gain & Loss on Mutual Fund	5.84	-
Gain on Lease termination	56.65	-
Total	5,320.79	166.05

15. Employee benefits expense	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
Salaries, wages and bonus	21,002.28	3,983.04
Gratuity expense (refer note 25)	372.90	51.62
Contribution to provident and other funds	422.71	87.06
Share based payment to employees (refer note 26)	3,099.71	700.54
Staff welfare expenses	1,446.98	251.34
Total	26,344.58	5,073.60

16. Finance costs	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
Interest on Borrowings	1,726.60	-
Interest on lease liabilities	2,416.18	593.58
Bank charges	163.29	28.30
Total	4,306.07	621.88

17. Depreciation and Amortisation expense	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
Depreciation of tangible assets	2,490.78	458.02
Amortisation of Intangible assets	5.65	-
Amortisation of Right-of-Use (RoU) assets	4,262.42	1,027.73
Total	6,758.85	1,485.75
18. Other expenses	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
Supply chain expenses #	54,416.21	7,416.11
Advertisement expenses	21,582.12	17,558.00
Rent	17,668.96	1,717.10
Software expenses	6,872.36	1,050.51
Packaging material expenses	5,875.55	514.88
Rates and taxes	3,415.41	400.84
Electricity and water charges	1,912.95	247.93
Legal and professional fees	1,489.67	1,553.82
Recruitment charges	901.23	515.35
Provision for Doubtful Advances	738.21	-
Miscellaneous expenses	546.58	37.70
Store and Franchisee Expenses	386.74	-
Travelling and conveyance expenses	338.61	96.89
Insurance charges	299.94	-

Assets Write-off	287.51	-
Printing and stationery	184.82	86.18
IT and Internet expenses	142.77	41.03
Office expenses	25.54	94.66
Membership and subscription	24.22	7.69
Auditor remuneration*	23.37	7.20
Loss on sale of property, plant and equipment and right-of-use assets	2.10	25.55
Unrealized foreign exchange loss	0.46	-
Total	1,17,135.33	31,371.44

Supply Chain Expenses includes: -

Supply chain expenses encompasses all costs associated with the end-to-end supply chain operations undertaken by the Group to provide order fulfilment. This also includes net losses due to non-recovery of monies from last mile delivery partners, cash on delivery, etc by the Group aggregating to 1,113.12 (FY 21-22: Nil).

*Auditor remuneration includes: -	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
Statutory audit fees	16.00	6.00
Tax audit fees	3.00	1.00
Transfer pricing fees	2.00	0.20
Certification charges	2.37	-
Total	23.37	7.20

19. Earnings per share (EPS)

Basic earnings per share:

Basic earnings per share is calculated by dividing the loss attributable to equity shareholders of the Parent Company by the weighted average number of ordinary shares outstanding during the period, excluding equity shares purchased by the Parent Company, if any.

Diluted earnings per share:

Diluted earnings per share is calculated by adjusting the weighted average number of ordinary shares outstanding during the period for assumed conversion of all dilutive potential ordinary shares, unless these shares are not anti-dilutive.

A reconciliation of loss for the year and weighted average number of ordinary shares used in the computation of basic and diluted earnings per share is stated below:

	March 31, 2023	March 31, 2022
Loss during the year attributable to owners of the Company	(1,27,248.62)	(39,037.51)
Weighted average number of ordinary shares outstanding for calculation of EPS	75,06,341	6,04,405
Basic and diluted loss per share (Rs. per share)	(1,695.21)	(6,458.83)

- Dilution has been computed based on information of conversion available with the Parent company
- Since the conversion of OCRPS and ESOPs to equity shares would decrease loss per share, these potential equity shares are considered anti-dilutive and the effect of anti-dilutive potential equity shares are ignored.

20. Related party disclosures

Names of related parties and related party relationship

(a). Related parties where control exists and with whom transactions have taken place during the years reported in these financial statements

Ultimate holding company Kiranakart Pte. Limited, Singapore

Mr. Kaivalya Vohra, Director (from August 30, 2021 till date; also Director of ultimate holding company from November 11, 2021 till date)

Mr. Nikhil Mittal, Director (from September 15, 2021 till date)

Mrs. Shruti Shailraj Brahmhatt, Director (from December 05, 2020 till November 15, 2021)

Mr. Manish Jain, Director (From December 05, 2020 till September 01, 2021)

Mr. Aadit Palicha (Director of holding company; from September 21, 2020 till date)

Key managerial personnel

Mr. Hudson Paul Joseph (Director of holding company; from November, 2021 till date)

Ms. Anulakshmi Hariharan (Director of holding company; from March 24, 2022 till April 13, 2023)

Mr. Nicolas Francios Dardenne (Director of holding company; from May 27, 2022 till April 13, 2023)

Ms. Veera Moorthi (Director of holding company; April 09, 2021 till date)

Ms. Haslina Binte Abu Bakar (Director of holding company; September 21, 2022 till April 09, 2021)

Mr. Vinay Dhanani (Director of subsidiary company; from April 26th, 2022 till date)

Mr. Pranay Sumbly (Director of subsidiary company; from April 26th, 2022 till May 26th, 2023)

Mr. Jaideep Vohra (Relative of Director)

Other related party Modulus Hospitality Services LLP (Entity where relative of Director is having control)

Niksar Technologies Private Limited (Entity where Director is having control)

(b). Related party transactions

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year:

Relationship	Nature of transactions	March 31, 2023	March 31, 2022
i) Transactions			
Ultimate Holding company	Employee stock options cost	3,099.71	700.54
	Issue of equity shares (including securities premium)	1,58,950.00	71,765.12
	Guarantee Commission	175.00	-
	Reimbursements (Net)	276.97	109.17
Key managerial personnel			
Mr. Nikhil Kumar Mittal	Remuneration *	224.75	226.34
Mr. Kaivalya Vohra	Remuneration *	150.00	28.06
Mr. Aadit Palicha	Remuneration *	150.00	28.06

Others

Modulus Hospitality Services LLP	Services received	60.67	15.14
Mr. Jaideep Vohra (Relative of Director)	Services received	1.20	0.90

ii) Balances as at the year end

Name of the party	Nature of balances	March 31, 2023	March 31, 2022
Ultimate Holding company	Payables	4,351.13	98.91
Mr. Jaideep Vohra	Payables	1.20	0.90
Mr. Kaivalya Vohra	Payables	146.23	6.61
Mr. Aadit Palicha	Receivables	(0.25)	1.33
	Payables	98.42	-

* The remuneration to the key managerial personnel includes values of ESOPs issued by the Holding Company, however does not include the provisions made for gratuity & leave benefits, as they are determined on an actuarial basis for the Company as a whole.

21. Commitments and contingencies

March 31, 2023	March 31, 2022
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(i) Capital Commitments

Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	261.60	1,457.00
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(ii) Contingent Liabilities

Performance Guarantee issued by Bank	1,800.00	-
Pending Litigations	929.29	-
Provident Fund (refer below note)	-	-

The Honourable Supreme Court had passed a judgement on 28 February 2019 in relation to inclusion of certain allowances within the scope of 'Basic wages' for the purpose of determining contribution to provident fund under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952. The Group, based on legal advice, is awaiting further clarifications in this matter in order to reasonably assess the impact on its financial statements, if any. Accordingly, the applicability of the judgement to the Group, with respect to the period and the nature of allowances to be covered, and resultant impact on the past provident fund liability, cannot be reasonably ascertained, at present.

22. Capital management

The Group's objectives when managing capital are to

- i. safeguard their ability to continue as a going concern, so that they can continue to provide returns to shareholders and benefits for other stakeholders, and
- ii. Maintain an optimal capital structure to reduce the cost of capital.

Funding requirements are met through equity and preference shares and operating cash flows generated. Financial liability pertaining to preference shares and equity shares are considered as equity for the purpose of capital management and not as debt. Accordingly, the Group monitors capital on the basis of the following gearing ratio.

Adjusted net debt (total borrowings net of cash and cash equivalents, bank deposits and financial liability portion of preference shares and equity shares divided by Adjusted 'equity' (as shown in the balance sheet) added by financial liability portion of preference shares and equity shares).

	March 31, 2023	March 31, 2022
Borrowings (Note 10(i))	12,092.70	-
Lease liabilities (Note 10(ii))	20,059.31	15,011.82
Trade and other payables (Note 10(iii))	35,379.48	13,605.04
Other liabilities (Note 11)	14,004.51	1,436.09
Employee benefit liability (Note 12)	1,093.96	233.76
Less: cash and cash equivalent (Note 5(ii))	(70,446.21)	(18,320.94)
Total Debt	12,183.75	11,965.77

Equity attributable to the equity holders of the Company	64,608.89	33,564.88
Total capital	64,608.89	33,564.88
Capital and debt	76,792.64	45,530.65
Gearing ratio	15.87%	26.28%

23. Financial risk management objectives and policies

The Group is exposed to financial risks arising from its operations. The key financial risks include credit risk, liquidity risk, interest risk and foreign currency risk. The Board of Directors reviews and agrees policies and procedures for the management of these risks.

The following sections provide details regarding the Group's exposure to the above-mentioned financial risks and the objectives, policies and processes for the management of these risks.

There has been no change to the Group's exposure to these financial risks or the manner in which it manages and measures the risks, except as disclosed in Note 24 (d) foreign currency risk section.

(a). Credit risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty default on its obligations. The Group's exposure to credit risk arises primarily from trade and other receivables. For other financial assets (including cash and deposits), the Group minimise credit risk by dealing exclusively with high credit rating counterparties.

The Group's objective is to seek continual revenue growth while minimising losses incurred due to increased credit risk exposure. The Group trades only with recognised and creditworthy third parties. In addition, receivable balances are monitored on an ongoing basis with the result that the Group's exposure to bad debts is not significant.

Financial assets that are neither past due nor impaired

Trade receivables that are neither past due nor impaired are with creditworthy debtors with good payment record with the Group. Cash and deposits, that are neither past due nor impaired are placed with reputable financial institutions or companies with high credit ratings and no history of default.

Financial assets that are past due but not impaired

There is no other class of financial assets that is past due but not impaired. The Group's credit period generally ranges from 0 - 30 days. The ageing analysis of the receivables has been considered from the date the invoice falls due.

	March 31, 2023	March 31, 2022
Financial assets that are neither past due not impaired	75,732.36	20,128.72
Financial assets that are past due but not impaired		
Unbilled Revenue	27.00	
Past due 0 – 30 days	7,054.65	1,472.98

Past due 31 – 60 days	-	-
Past due 61 – 90 days	-	-
Past due over 90 days	-	-
Total - past due but not impaired	7,081.65	1,472.98

Financial assets that are impaired

There are no financial assets which have been impaired as on March 31, 2023 (March 31, 2022: Nil)

(b). Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting financial obligations due to shortage of funds. The Group's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. The Group's objective is to maintain a balance between continuity of funding and flexibility.

The Group assessed the concentration of risk with respect to refinancing its debt and concluded it to be low. Access to sources of funding is sufficiently available.

Analysis of financial instruments by remaining contractual maturities

The table below summarises the maturity profile of the Group's financial liabilities at the end of the reporting period based on contractual undiscounted repayment obligations.

	March 31, 2023			Total
	One year or less	One to five years	Over five years	
Financial liabilities				
Borrowings	8,631.37	5,298.99	-	13,930.37
Trade and other payables	35,379.48	-	-	35,379.48
Lease liabilities	6,122.05	19,215.93	640.09	25,978.07
Others	12,110.70	-	-	12,110.70
Total undiscounted financial liabilities	62,244.61	24,514.92	640.09	87,399.62

	March 31, 2022			Total
	One year or less	One to five years	Over five years	
Financial liabilities				

Trade and other payables	13,605.04	-	-	13,605.04
Lease liabilities	3,873.66	15,841.96	664.51	20,380.13
Others	821.99	-	-	821.99
Total undiscounted financial liabilities	18,300.68	15,841.96	664.51	34,807.15

Refer Note no. 21 for Details of Company's Contingent liabilities and commitments.

(c). Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Group's financial instruments will fluctuate because of changes in market interest rates. The Group's exposure to interest rate risk arises primarily from investments in fixed deposits. The Group does not have any significant interest rate risk as all interest-bearing assets and liabilities have fixed interest rates.

(d). Foreign currency risk

The fluctuation in foreign currency exchange rates may have potential impact on the Statement of Profit and Loss and equity, where any transaction references more than one currency or where assets/liabilities are denominated in a currency other than the functional currency of the Group. The Group's primary transactional currency is Indian rupee and the foreign currency transactions are restricted to certain payables/receivables.

As at March 31, 2023 and March 31, 2022, 5% increase /decrease in the exchange rate of Indian rupee would result in approximately Rs. 236.35 and Rs. 4.94 increase in the gain/loss before tax of the Group.

(e). Equity price risk

The Group is mainly exposed to the price risk due to its investment in equity based mutual funds. At 31st March 2023, the investments in mutual fund (at market value) amounts to Rs. 7482.62 Lakhs (31st March, 2022: Nil). These are exposed to price risk.

The Group does make deposit with the banks as margin money against the borrowing facility provided by the banks. Deposit is made in fixed rate instrument. In view of this it is not susceptible to market price risk, arising from changes in interest rates or market yields which may impact the return and value of the investments.

Sensitivity analysis to price risk

A 5% movement in prices would have led to the following pre-tax impact in the statement of profit and loss.

Financial Instrument	Increase / (Decrease) in Profit			
	As at 31st March 2023		As at 31st March 2022	
	5% increase	5% decrease	5% increase	5% decrease
Investment in Mutual Funds		374.13	(374.13)	-
Total		374.13	(374.13)	-

24 Financial Instruments - category and fair value hierarchy

(a) Financial instruments by category

The carrying value of financial instruments by categories as at year end is as follows:

	As at	As at
	31 March 2023	31 March 2022
Financial assets		
Measured at fair value through profit and loss		
Investment in mutual funds	7,482.62	-
	7,482.62	
Measured at amortised cost		
Trade receivables	7,081.65	1,472.98
Cash and cash equivalents	535.15	2,292.25
Bank balances other than cash and cash equivalents	62,428.44	16,028.69
Other financial assets	5,286.15	1,807.78
	75,331.40	21,601.69
	82,814.01	21,601.69
Financial liabilities		
Designated at fair value through profit and loss		
Financial liabilities of preference shares (Refer note 10 (i))	0.25	-
	0.25	-
Measured at amortised cost		
Non convertible redeemable debentures	12,092.46	-
Lease liabilities	20,059.31	15,011.83
Trade payables	35,379.48	13,605.04

Other financial liabilities	12,711.70	821.99
	80,242.96	29,438.86
	80,243.20	29,438.86

(b) Fair value hierarchy

The fair value hierarchy is based on inputs to valuation techniques that are used to measure fair value that are either observable or unobservable. Below are the fair value measurement hierarchy of the Group's assets and liabilities.

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 assets or liabilities, either directly (i.e., as prices) or indirectly (i.e., derived from prices).

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

There are no transfers between any of the fair value during the year under consideration.

(i) The following table provides the fair value hierarchy of assets and liabilities measured at fair value on a recurring basis as at year end:

	As at	As at
	31 March 2023	31 March 2022
Financial assets		
Level 1		
Investments in mutual funds	7,482.62	-
	7,482.62	-
Financial liabilities		
Level 3		
Financial liabilities of preference shares (Refer note 10(i))	0.25	-
	0.25	-

The mutual funds are fair valued using the closing NAV.

The preference shares with redemption and conversion are fair valued using liability redemption price formulae as mentioned in the agreement.

(ii) Fair value of financial assets and liabilities measured at amortised cost

- The carrying value of trade receivables, unbilled receivables, cash and cash equivalents, bank balances other than cash and cash equivalents, security deposits, other financial assets, trade payables, current borrowings and other financial liabilities measured at amortised cost approximate their fair value, due to their short-term nature.
- The fair values of deposits with banks approximate their carrying value given the highly liquid / liquid nature of the financial assets.
- The fair values for non-current security deposits is also approximate their carrying value since the discounting rate has not been significantly affected at the year-end as compared to initial recognition.
- The fair values of borrowings (non-current) are based on discounted cash flows using a current borrowing rate. Borrowing rate at the reporting date and initial recognition is substantially the same. Accordingly, the fair value of the borrowings approximate their carrying value at the reporting date.

25. Gratuity plan

The Company operates a defined benefit gratuity plan for its employees. Under the gratuity plan, every employee who has completed at least five years of service gets a gratuity on departure at 15 days of last drawn salary for each completed year of service. The plan is not funded by the Company.

The following tables summarize the components of net benefit expense recognized in the Statement of Profit and Loss and the funded status and amounts recognized in the balance sheet:

	March 31, 2023	March 31, 2022
Statement of Profit and Loss		
Current service cost (including risk premiums for fully insured benefits)	372.90	51.62
Net benefit expense	372.90	51.62
Re-measurement (gains)/losses in Other Comprehensive Income		
- Actuarial (gain) due to liability experience/assumption changes and from demographic assumptions	(43.17)	-
Net re-measurement (gain)/loss on net defined benefit liability	(43.17)	-
Balance sheet		
Present value of defined benefits obligation	381.36	51.62
Plan liability	381.36	51.62
Change in the present value of the defined benefit obligation are as follows:		
Opening defined benefit obligation	51.62	-
Current service cost	372.90	51.62
Net interest on net defined benefit liability	(43.17)	-
Benefits paid directly by the Company	-	-
Amount recognised in other comprehensive income	-	-
Defined benefit obligation as at the end of the year	381.36	51.62

The principal assumptions used in determining gratuity and leave benefit obligations for the Company's plan are as follows:

Discount rate	7.30%	6.10%
Expected rate of return on assets	NA	NA
Salary escalation rate	15.00%	15.00%
Mortality rate	Indian Assured Lives Mortality (100% of IALM 2012-14)	Indian Assured Lives Mortality (100% of IALM 2012-14)
Withdrawal rate	Up to 30 years - 25% 31 - 44 years - 20% Above 44 years - 10%	Up to 30 years - 25% 31 - 44 years - 20% Above 44 years - 10%

* As published by IRDA and adopted as Standard Mortality Table as recommended by Institute of Actuaries of India effective April 1, 2013

	March 31, 2023	March 31, 2022
Sensitivity analysis of assumptions used		
Discount rate	7.30%	6.10%
Effect on defined benefits obligation due to 1% increase in discount rate	(34.74)	(5.10)
Effect on defined benefits obligation due to 1% decrease in discount rate	40.02	5.90
Salary escalation rate	10-15%	15%
Effect on defined benefits obligation due to 1% increase in salary escalation rate	29.75	4.26
Effect on defined benefits obligation due to 1% decrease in salary escalation rate	(28.19)	(4.02)

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

Method used for sensitivity analysis: The sensitivity analysis above determine their individual impact on the plan's end of year defined benefit obligation. In reality, the plan is subject to multiple external experience items which may move the defined benefit obligation in

similar or opposite directions, while the plan's sensitivity to such changes can vary over time.

Expected benefit payments	March 31, 2023	March 31, 2022
Within 1 year	1.24	0.09
2-5 years	120.09	9.61
Between 6 and 10 years	256.12	33.69
Beyond 10 years	519.39	64.99

The weighted average duration of the defined benefit obligation is 11 years.

26. Employee share option plans

Selected employees are granted stock options under the Employee stock option plan of Kiranakart Pte. Limited, Singapore, Holding Company. These options would vest generally over 4 years from the date of grant based on the vesting conditions as per letter of grant executed between the Company and the employee of the company. The options are cashless with an exercise price of Nil.

The total expense of share-based payments for the year ended March 31, 2023 is 3,099.71 (March 31, 2022: 700.54) and the same has been disclosed under employee benefits expense in the Statement of Profit and Loss.

Movement of share options during the financial year

The following table illustrates the movement of the options during the financial year:

	March 31, 2023	March 31, 2022
	(Number)	(Number)
Outstanding as at the beginning of the year	1,15,149	24,749
- Granted	37,713	91,522
- Forfeited	(5,781)	(1,122)
Outstanding as at the end of the year	1,47,081	1,15,149
Vested as at the year end	44,043	6,187

Fair value of share options granted

The fair value of share options granted by the Company that are classified as time-based options is estimated at the grant date using arm's length price of the share options as reduced by DLOM (Discount due to Lack of Marketability) computed using Finnerty model, taking into account the terms and conditions upon which the share options were granted. The inputs used to measure fair values of options granted on the

grant date were as follows:

The following table lists the inputs to the option pricing models for the year ended

	March 31, 2023	March 31, 2022
Dividend yield (% p.a.)	0%	0%
Expected volatility (% p.a.)*	50.00%	50.00%
Risk-free interest rate (% p.a.)	0.52% - 2.27%	0.33% - 1.17%
Expected time to exercises shares	Immediately on vesting at yearly rest	Immediately on vesting at yearly rest
Weighted average remaining contractual life of options outstanding at end of year	8.59 Years	9.31 Years

*Expected volatility is based on historical volatility of share prices of comparable companies for the expected life of options.

27. The Group has established a comprehensive system of maintenance of information and documents as required by the transfer pricing legislation under Sections 92-92F of the Income-tax Act, 1961. Since the law requires existence of such information and documentation to be contemporaneous in nature, the Group is in the process of updating the documentation for the international transactions entered into with the associated enterprises during the financial year. The Management is of the opinion that its international transactions are at arm's length so the aforesaid legislation will not have any impact on the Consolidated Financial Statements, particularly on the amount of tax expense and that of provision for taxation.

28. Statutory Group Information

Name of the Entity in the group	Net Assets i.e., total assets minus total liabilities	Share in loss	Share in Other Comprehensive income/ (loss)
As % of Consolidated Net assets	Amount	As % of Consolidated Profit & Loss	Amount
		Amount	As % of Consolidated Other Comprehensive Income
			Amount
			As Co Co los
Parent			
Kiranakart Technologies Private Limited			

100.10%

Balance as at 31-03-2023	64,673.89	99.95%	(1,27,183.62)	100.00%	43.17
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Balance as at 31-03-2022	100.00%	33,564.88	100.00%	(39,037.51)	0.00%	-
Indian Subsidiary						
Kiranakart Wholesale Private Limited						
Balance as at 31-03-2023	-0.09%	(55.01)	0.05%	(65.01)	0.00%	-
Balance as at 31-03-2022	0.00%	-	0.00%	-	0.00%	-
Inter-Group or Inter-Group Adjustment						
Balance as at 31-03-2023	-0.02%	(10.00)	0.00%	-	0.00%	-
Balance as at 31-03-2022	0.00%	-	0.00%	-	0.00%	-
Total						
Balance as at 31-03-2023	100.00%	64,608.89	100.00%	(1,27,248.62)	100.00%	43.17
Balance as at 31-03-2022	100.00%	33,564.88	100.00%	(39,037.51)	0.00%	-

29. Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision maker regularly monitors and reviews the operating results of the whole Group as one segment. Thus, as defined in Ind

AS 108 'Operating Segments', the Group's entire business falls under this one operational segment and hence the necessary information has already been disclosed in the balance sheet and the statement of profit and loss. Further, the Group's long-lived assets are all located in India and most of the Group's revenues are derived from India, and hence no geographical information is presented.

30. Additional disclosure required under Sec 186(4) of the Companies Act 2013

Name of Related party	Purpose	Rate of Interest	Nature	March 31, 2023	March 31, 2022
Incred Financial Services Limited	For vendor bill financing		Guarantee given	2,000.00	-

31. The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and postemployment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the year the Code becomes effective.

32. Post balance sheet subsequent events

The Group has evaluated all the subsequent events through 27th September 2023 which is the date on which these financial statements were issued. There have been no significant events affecting the Group since the year end.

33. The Group does not have any benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.

34. The Group do not have any transactions with companies struck off.

35. The Group does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

36. The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.

37. The Group has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

38. The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

39. The Group does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

40. Previous year amounts in these Consolidated Financial Statements, including notes thereto, have been re-classified and re-casted wherever required to conform to the current year presentation / classification. These do not affect the previously reported net loss or equity.

41. Being the first year of the consolidation of financial in FY 2022-23, comparatives figures provided in FY 2021-22 are not comparable.

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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 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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5,901.75	8,014.7		5,901.75
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2,490.78	-458.02		
Total Depreciation property plant and equipment	-2,490.78	-458.02		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	297.79	23.28		370.43
Total disposals and retirements, property, plant and equipment	297.79	23.28		370.43
Total increase (decrease) in property, plant and equipment	3,113.18	7,533.4		5,531.32
Property, plant and equipment at end of period	10,646.98	7,533.8	0.4	13,521.48

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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8,014.7			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2,490.78	458.02
Total Depreciation property plant and equipment			2,490.78	458.02
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	24.95		72.64	1.67
Total disposals and retirements, property, plant and equipment	24.95		72.64	1.67
Total increase (decrease) in property, plant and equipment	7,989.75		2,418.14	456.35
Property, plant and equipment at end of period	7,990.16	0.41	2,874.5	456.36

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 and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1,260.69	1,912.05	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-521.24	-93.79	
Total Depreciation property plant and equipment		-521.24	-93.79	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		11.24	6.4	
Total disposals and retirements, property, plant and equipment		11.24	6.4	
Total increase (decrease) in property, plant and equipment		728.21	1,811.86	
Property, plant and equipment at end of period	0.01	2,540.07	1,811.86	0

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 and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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	1,260.69	1,912.05		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				521.24
Total Depreciation property plant and equipment				521.24
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	13.64	6.87		2.4
Total disposals and retirements, property, plant and equipment	13.64	6.87		2.4
Total increase (decrease) in property, plant and equipment	1,247.05	1,905.18		518.84
Property, plant and equipment at end of period	3,152.23	1,905.18	0	612.16

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]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			1,260.69	1,912.05
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	93.79		-521.24	-93.79
Total Depreciation property plant and equipment	93.79		-521.24	-93.79
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.47		11.24	6.4
Total disposals and retirements, property, plant and equipment	0.47		11.24	6.4
Total increase (decrease) in property, plant and equipment	93.32		728.21	1,811.86
Property, plant and equipment at end of period	93.32	0	2,540.07	1,811.86

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]	Furniture and fixtures [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
Sub classes of property, plant and equipment [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1,260.69	1,912.05	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		13.64	6.87	
Total disposals and retirements, property, plant and equipment		13.64	6.87	
Total increase (decrease) in property, plant and equipment		1,247.05	1,905.18	
Property, plant and equipment at end of period	0	3,152.23	1,905.18	0

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]	Furniture and fixtures [Member]			Vehicles [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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				20.71
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	521.24	93.79		-3.11
Total Depreciation property plant and equipment	521.24	93.79		-3.11
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.4	0.47		12.91
Total disposals and retirements, property, plant and equipment	2.4	0.47		12.91
Total increase (decrease) in property, plant and equipment	518.84	93.32		4.69
Property, plant and equipment at end of period	612.16	93.32	0	20.64

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]	Vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	16.39		20.71	16.39
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.44			
Total Depreciation property plant and equipment	-0.44			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		16.39	0
Total disposals and retirements, property, plant and equipment	0		16.39	0
Total increase (decrease) in property, plant and equipment	15.95		4.32	16.39
Property, plant and equipment at end of period	15.95	0	20.71	16.39

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]	Vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		3.11	0.44	
Total Depreciation property plant and equipment		3.11	0.44	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		3.48	0	
Total disposals and retirements, property, plant and equipment		3.48	0	
Total increase (decrease) in property, plant and equipment		-0.37	0.44	
Property, plant and equipment at end of period	0	0.07	0.44	0

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]	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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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	20.71	16.39		20.71
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-3.11	-0.44		
Total Depreciation property plant and equipment	-3.11	-0.44		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	12.91	0		16.39
Total disposals and retirements, property, plant and equipment	12.91	0		16.39
Total increase (decrease) in property, plant and equipment	4.69	15.95		4.32
Property, plant and equipment at end of period	20.64	15.95	0	20.71

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]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	16.39			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			3.11	0.44
Total Depreciation property plant and equipment			3.11	0.44
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		3.48	0
Total disposals and retirements, property, plant and equipment	0		3.48	0
Total increase (decrease) in property, plant and equipment	16.39		-0.37	0.44
Property, plant and equipment at end of period	16.39	0	0.07	0.44

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]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		20.71	16.39	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-3.11	-0.44	
Total Depreciation property plant and equipment		-3.11	-0.44	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		12.91	0	
Total disposals and retirements, property, plant and equipment		12.91	0	
Total increase (decrease) in property, plant and equipment		4.69	15.95	
Property, plant and equipment at end of period	0	20.64	15.95	0

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]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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	20.71	16.39		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				3.11
Total Depreciation property plant and equipment				3.11
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	16.39	0		3.48
Total disposals and retirements, property, plant and equipment	16.39	0		3.48
Total increase (decrease) in property, plant and equipment	4.32	16.39		-0.37
Property, plant and equipment at end of period	20.71	16.39	0	0.07

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]	Motor vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			20.71	16.39
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.44		-3.11	-0.44
Total Depreciation property plant and equipment	0.44		-3.11	-0.44
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		12.91	0
Total disposals and retirements, property, plant and equipment	0		12.91	0
Total increase (decrease) in property, plant and equipment	0.44		4.69	15.95
Property, plant and equipment at end of period	0.44	0	20.64	15.95

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]	Motor vehicles [Member]			
	Carrying amount [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]		Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		20.71	16.39	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		16.39	0	
Total disposals and retirements, property, plant and equipment		16.39	0	
Total increase (decrease) in property, plant and equipment		4.32	16.39	
Property, plant and equipment at end of period	0	20.71	16.39	0

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]	Motor vehicles [Member]			Office equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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				729.28
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3.11	0.44		-140.95
Total Depreciation property plant and equipment	3.11	0.44		-140.95
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.48	0		1
Total disposals and retirements, property, plant and equipment	3.48	0		1
Total increase (decrease) in property, plant and equipment	-0.37	0.44		587.33
Property, plant and equipment at end of period	0.07	0.44	0	925.53

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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	355.46		729.28	355.46
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-17.26			
Total Depreciation property plant and equipment	-17.26			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		1.21	0
Total disposals and retirements, property, plant and equipment	0		1.21	0
Total increase (decrease) in property, plant and equipment	338.2		728.07	355.46
Property, plant and equipment at end of period	338.2	0	1,083.53	355.46

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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		140.95	17.26	
Total Depreciation property plant and equipment		140.95	17.26	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.21	0	
Total disposals and retirements, property, plant and equipment		0.21	0	
Total increase (decrease) in property, plant and equipment		140.74	17.26	
Property, plant and equipment at end of period	0	158	17.26	0

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]	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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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	729.28	355.46		729.28
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-140.95	-17.26		
Total Depreciation property plant and equipment	-140.95	-17.26		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1	0		1.21
Total disposals and retirements, property, plant and equipment	1	0		1.21
Total increase (decrease) in property, plant and equipment	587.33	338.2		728.07
Property, plant and equipment at end of period	925.53	338.2	0	1,083.53

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]	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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	355.46			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			140.95	17.26
Total Depreciation property plant and equipment			140.95	17.26
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0.21	0
Total disposals and retirements, property, plant and equipment	0		0.21	0
Total increase (decrease) in property, plant and equipment	355.46		140.74	17.26
Property, plant and equipment at end of period	355.46	0	158	17.26

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]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1,217.73	1,503.24	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-675.02	-125.68	
Total Depreciation property plant and equipment		-675.02	-125.68	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		11.71	0	
Total disposals and retirements, property, plant and equipment		11.71	0	
Total increase (decrease) in property, plant and equipment		531	1,377.56	
Property, plant and equipment at end of period	0	1,908.96	1,377.96	0.4

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

..(22)

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 and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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	1,217.73	1,503.24		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				675.02
Total Depreciation property plant and equipment				675.02
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	19.07	0		7.36
Total disposals and retirements, property, plant and equipment	19.07	0		7.36
Total increase (decrease) in property, plant and equipment	1,198.66	1,503.24		667.66
Property, plant and equipment at end of period	2,702.31	1,503.65	0.41	793.35

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

..(23)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			1,217.73	1,503.24
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	125.68		-675.02	-125.68
Total Depreciation property plant and equipment	125.68		-675.02	-125.68
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		11.71	0
Total disposals and retirements, property, plant and equipment	0		11.71	0
Total increase (decrease) in property, plant and equipment	125.68		531	1,377.56
Property, plant and equipment at end of period	125.69	0.01	1,908.96	1,377.96

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

..(24)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned assets [Member]			
	Carrying amount [Member]	Gross carrying amount [Member]		
Sub classes of property, plant and equipment [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1,217.73	1,503.24	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		19.07	0	
Total disposals and retirements, property, plant and equipment		19.07	0	
Total increase (decrease) in property, plant and equipment		1,198.66	1,503.24	
Property, plant and equipment at end of period	0.4	2,702.31	1,503.65	0.41

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

..(25)

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 and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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				637.22
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	675.02	125.68		-549.15
Total Depreciation property plant and equipment	675.02	125.68		-549.15
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7.36	0		248.82
Total disposals and retirements, property, plant and equipment	7.36	0		248.82
Total increase (decrease) in property, plant and equipment	667.66	125.68		-160.75
Property, plant and equipment at end of period	793.35	125.69	0.01	2,043.81

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

..(26)

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 and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2,345.16		637.22	2,345.16
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-125.17			
Total Depreciation property plant and equipment	-125.17			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	15.43		306.76	16.53
Total disposals and retirements, property, plant and equipment	15.43		306.76	16.53
Total increase (decrease) in property, plant and equipment	2,204.56		330.46	2,328.63
Property, plant and equipment at end of period	2,204.56	0	2,659.09	2,328.63

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

..(27)

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 and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		549.15	125.17	
Total Depreciation property plant and equipment		549.15	125.17	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		57.94	1.1	
Total disposals and retirements, property, plant and equipment		57.94	1.1	
Total increase (decrease) in property, plant and equipment		491.21	124.07	
Property, plant and equipment at end of period	0	615.28	124.07	0

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

..(28)

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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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	637.22	2,345.16		637.22
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-549.15	-125.17		
Total Depreciation property plant and equipment	-549.15	-125.17		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	248.82	15.43		306.76
Total disposals and retirements, property, plant and equipment	248.82	15.43		306.76
Total increase (decrease) in property, plant and equipment	-160.75	2,204.56		330.46
Property, plant and equipment at end of period	2,043.81	2,204.56	0	2,659.09

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

..(29)

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]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2,345.16			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			549.15	125.17
Total Depreciation property plant and equipment			549.15	125.17
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	16.53		57.94	1.1
Total disposals and retirements, property, plant and equipment	16.53		57.94	1.1
Total increase (decrease) in property, plant and equipment	2,328.63		491.21	124.07
Property, plant and equipment at end of period	2,328.63	0	615.28	124.07

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

..(30)

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 and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		2,036.12	1,882.4	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-601.31	-95.68	
Total Depreciation property plant and equipment		-601.31	-95.68	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		12.11	1.45	
Total disposals and retirements, property, plant and equipment		12.11	1.45	
Total increase (decrease) in property, plant and equipment		1,422.7	1,785.27	
Property, plant and equipment at end of period	0	3,207.97	1,785.27	0

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

..(31)

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 and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2,036.12	1,882.4		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				601.31
Total Depreciation property plant and equipment				601.31
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	13.36	1.55		1.25
Total disposals and retirements, property, plant and equipment	13.36	1.55		1.25
Total increase (decrease) in property, plant and equipment	2,022.76	1,880.85		600.06
Property, plant and equipment at end of period	3,903.61	1,880.85	0	695.64

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

..(32)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			2,036.12	1,882.4
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	95.68		-601.31	-95.68
Total Depreciation property plant and equipment	95.68		-601.31	-95.68
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.1		12.11	1.45
Total disposals and retirements, property, plant and equipment	0.1		12.11	1.45
Total increase (decrease) in property, plant and equipment	95.58		1,422.7	1,785.27
Property, plant and equipment at end of period	95.58	0	3,207.97	1,785.27

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

..(33)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Carrying amount [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]		Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		2,036.12	1,882.4	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		13.36	1.55	
Total disposals and retirements, property, plant and equipment		13.36	1.55	
Total increase (decrease) in property, plant and equipment		2,022.76	1,880.85	
Property, plant and equipment at end of period	0	3,903.61	1,880.85	0

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

..(34)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			Other property, plant and equipment, others [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others				Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				2,036.12
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	601.31	95.68		-601.31
Total Depreciation property plant and equipment	601.31	95.68		-601.31
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.25	0.1		12.11
Total disposals and retirements, property, plant and equipment	1.25	0.1		12.11
Total increase (decrease) in property, plant and equipment	600.06	95.58		1,422.7
Property, plant and equipment at end of period	695.64	95.58	0	3,207.97

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

..(35)

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 and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,882.4		2,036.12	1,882.4
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-95.68			
Total Depreciation property plant and equipment	-95.68			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.45		13.36	1.55
Total disposals and retirements, property, plant and equipment	1.45		13.36	1.55
Total increase (decrease) in property, plant and equipment	1,785.27		2,022.76	1,880.85
Property, plant and equipment at end of period	1,785.27	0	3,903.61	1,880.85

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

..(36)

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 and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		601.31	95.68	
Total Depreciation property plant and equipment		601.31	95.68	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.25	0.1	
Total disposals and retirements, property, plant and equipment		1.25	0.1	
Total increase (decrease) in property, plant and equipment		600.06	95.58	
Property, plant and equipment at end of period	0	695.64	95.58	0

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

..(37)

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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electrical Installations and Equipments	Electrical Installations and Equipments		Electrical Installations and Equipments
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2,036.12	1,882.4		2,036.12
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-601.31	-95.68		
Total Depreciation property plant and equipment	-601.31	-95.68		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	12.11	1.45		13.36
Total disposals and retirements, property, plant and equipment	12.11	1.45		13.36
Total increase (decrease) in property, plant and equipment	1,422.7	1,785.27		2,022.76
Property, plant and equipment at end of period	3,207.97	1,785.27	0	3,903.61

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

..(38)

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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Electrical Installations and Equipments		Electrical Installations and Equipments	Electrical Installations and Equipments
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	1,882.4			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			601.31	95.68
Total Depreciation property plant and equipment			601.31	95.68
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.55		1.25	0.1
Total disposals and retirements, property, plant and equipment	1.55		1.25	0.1
Total increase (decrease) in property, plant and equipment	1,880.85		600.06	95.58
Property, plant and equipment at end of period	1,880.85	0	695.64	95.58

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

..(39)

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]
	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	0

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

..(1)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	5 years	5 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]

..(2)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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 basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	5 years	5 years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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 basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	5 years	5 years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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 and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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 basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	3 years	3 years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

Unless otherwise specified, all monetary values are in 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 and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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 basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	5 years	5 years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

Unless otherwise specified, all monetary values are in 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 and leased assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	5 years	5 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

[612100] Notes - Impairment of assets

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	Textual information (7) [See below]	Textual information (8) [See below]
Useful lives or depreciation rates, investment property, cost model	Textual information (9) [See below]	Textual information (10) [See below]

Textual information (7)**Depreciation method, investment property, cost model**

Property, Plant and Equipment (PPE) Recognition and Measurement All items of property, plant and equipment are initially measured at cost and subsequently it is measured at cost less accumulated depreciation and impairment losses, if any. Costs include expenditures directly attributable to acquisition of assets. The cost of an item of property, plant and equipment is recognised as an asset, if and only if, it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced in intervals, the Group recognises such parts as individual assets with specific useful lives and depreciation, respectively. Any subsequent cost incurred is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in Statement of Profit and Loss as incurred. During the reporting period, the Group has revised its policy regarding the date of capitalization for certain assets. The Group has adopted a new policy under which assets are capitalized as of the invoice date or launch date, whichever is later. Additionally, for leasehold improvements and electrical fittings, the capitalization date will be the launch date. This change in accounting policy has been applied retrospectively in accordance with accounting standards. The change is driven by a desire to more accurately represent the timing of when assets are put into service and contribute to the Group's operations. The Group has established a threshold for the recognition of low-value assets. Under this policy, assets with an acquisition cost of Rs. 1,000 or less are considered low-value assets. Such assets are expensed directly to the Profit and Loss account when they are acquired, rather than being capitalized and depreciated over their useful life. Depreciation & Amortisation Expense The Group depreciates property, plant and equipment and intangible assets (incl ROU) over the estimated useful life on a straight-line basis from the date the assets are available for use. Depreciation is not recorded on capital work-in-progress until construction and installation are complete and the asset is ready for its intended use. During the reporting period, the Group has revised its policy regarding the determination of residual values for certain categories of assets. The residual value for leasehold improvements and electrical fittings is considered to be 0%, while for all other tangible assets, it kept at 5%. This change in accounting policy has been applied retrospectively in accordance with accounting standards. The estimated useful life and method of depreciation of property, plant and equipment are reviewed at each financial year and adjusted prospectively, if appropriate. The estimated useful lives of assets are as follows: Category of assets Estimated useful life Computers including Computer servers 3 years Furniture and fixtures 5 years Office equipments 5 years Electrical Installations and equipment 5 years Lease hold improvements 5 years Motor Vehicles 5 years Intangible Assets 5 years The Group, based on technical assessment and management estimates, depreciates certain items of plant and equipment over estimated useful lives which are different from the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used. The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in the Statement of Profit and Loss in the year the asset is derecognised. The useful lives, residual values and depreciation method of PPE are reviewed, and adjusted appropriately, at-least as at each reporting date so as to ensure that the method and period of depreciation are consistent with the expected pattern of economic benefits from these assets. The effects of any change in the estimated useful lives, residual values and/ or depreciation method is accounted prospectively, and accordingly the depreciation is calculated over the PPE's remaining revised useful life. Such changes are accounted for in accordance with Ind AS 8- Accounting Policies, Changes in Accounting Estimates and Errors. As a consequence of above changes, the carrying amount (written-down value, or WDV) of fixed assets as of March 31, 2023, has been reduced by 55.22, which has been charged to the statement of profit and loss for the year. Intangible Assets Recognition and Measurement Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and any impairment losses, if any. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is recognised in the Statement of Profit and Loss when it is incurred. Subsequent expenditures are capitalized only when they increase the future economic benefits embodied in the specific asset to which they relate. Intangible assets within definite useful lives are not amortised, but tested for impairment annually. Intangible assets with finite lives are amortised over the estimated useful life. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. The amortisation expense on intangible assets with finite lives is recognised in the Statement of Profit and Loss in the expense category consistent with the function of the intangible assets. Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the net carrying amount of the asset and are recognised in Statement of Profit and Loss when the asset is derecognised.

Textual information (8)

Depreciation method, investment property, cost model

Property, Plant and Equipment (PPE) Recognition and Measurement All items of property, plant and equipment are initially measured at cost and subsequently it is measured at cost less accumulated depreciation and impairment losses, if any. Costs include expenditures directly attributable to acquisition of assets. The cost of an item of property, plant and equipment is recognised as an asset, if and only if, it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced in intervals, the Group recognises such parts as individual assets with specific useful lives and depreciation, respectively. Any subsequent cost incurred is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in Statement of Profit and Loss as incurred. During the reporting period, the Group has revised its policy regarding the date of capitalization for certain assets. The Group has adopted a new policy under which assets are capitalized as of the invoice date or launch date, whichever is later. Additionally, for leasehold improvements and electrical fittings, the capitalization date will be the launch date. This change in accounting policy has been applied retrospectively in accordance with accounting standards. The change is driven by a desire to more accurately represent the timing of when assets are put into service and contribute to the Group's operations. The Group has established a threshold for the recognition of low-value assets. Under this policy, assets with an acquisition cost of Rs. 1,000 or less are considered low-value assets. Such assets are expensed directly to the Profit and Loss account when they are acquired, rather than being capitalized and depreciated over their useful life. Depreciation & Amortisation Expense The Group depreciates property, plant and equipment and intangible assets (incl ROU) over the estimated useful life on a straight-line basis from the date the assets are available for use. Depreciation is not recorded on capital work-in-progress until construction and installation are complete and the asset is ready for its intended use. During the reporting period, the Group has revised its policy regarding the determination of residual values for certain categories of assets. The residual value for leasehold improvements and electrical fittings is considered to be 0%, while for all other tangible assets, it kept at 5%. This change in accounting policy has been applied retrospectively in accordance with accounting standards. The estimated useful life and method of depreciation of property, plant and equipment are reviewed at each financial year and adjusted prospectively, if appropriate. The estimated useful lives of assets are as follows: Category of assets Estimated useful life Computers including Computer servers 3 years Furniture and fixtures 5 years Office equipments 5 years Electrical Installations and equipment 5 years Lease hold improvements 5 years Motor Vehicles 5 years Intangible Assets 5 years The Group, based on technical assessment and management estimates, depreciates certain items of plant and equipment over estimated useful lives which are different from the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used. The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in the Statement of Profit and Loss in the year the asset is derecognised. The useful lives, residual values and depreciation method of PPE are reviewed, and adjusted appropriately, at-least as at each reporting date so as to ensure that the method and period of depreciation are consistent with the expected pattern of economic benefits from these assets. The effects of any change in the estimated useful lives, residual values and/ or depreciation method is accounted prospectively, and accordingly the depreciation is calculated over the PPE's remaining revised useful life. Such changes are accounted for in accordance with Ind AS 8- Accounting Policies, Changes in Accounting Estimates and Errors. As a consequence of above changes, the carrying amount (written-down value, or WDV) of fixed assets as of March 31, 2023, has been reduced by 55.22, which has been charged to the statement of profit and loss for the year. Intangible Assets Recognition and Measurement Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and any impairment losses, if any. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is recognised in the Statement of Profit and Loss when it is incurred. Subsequent expenditures are capitalized only when they increase the future economic benefits embodied in the specific asset to which they relate. Intangible assets within definite useful lives are not amortised, but tested for impairment annually. Intangible assets with finite lives are amortised over the estimated useful life. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. The amortisation expense on intangible assets with finite lives is recognised in the Statement of Profit and Loss in the expense category consistent with the function of the intangible assets. Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the net carrying amount of the asset and are recognised in Statement of Profit and Loss when the asset is derecognised.

Textual information (9)

Useful lives or depreciation rates, investment property, cost model

The estimated useful life and method of depreciation of property, plant and equipment are reviewed at each financial year and adjusted prospectively, if appropriate. The estimated useful lives of assets are as follows: Category of assets Estimated useful life Computers including Computer servers 3 years Furniture and fixtures 5 years Office equipments 5 years Electrical Installations and equipment 5 years Lease hold improvements 5 years Motor Vehicles 5 years Intangible Assets 5 years The Group, based on technical assessment and management estimates, depreciates certain items of plant and equipment over estimated useful lives which are different from the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used. The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in the Statement of Profit and Loss in the year the asset is derecognised. The useful lives, residual values and depreciation method of PPE are reviewed, and adjusted appropriately, at-least as at each reporting date so as to ensure that the method and period of depreciation are consistent with the expected pattern of economic benefits from these assets. The effects of any change in the estimated useful lives, residual values and/ or depreciation method is accounted prospectively, and accordingly the depreciation is calculated over the PPE's remaining revised useful life. Such changes are accounted for in accordance with Ind AS 8- Accounting Policies, Changes in Accounting Estimates and Errors. As a consequence of above changes, the carrying amount (written-down value, or WDV) of fixed assets as of March 31, 2023, has been reduced by 55.22, which has been charged to the statement of profit and loss for the year.

Textual information (10)

Useful lives or depreciation rates, investment property, cost model

The estimated useful life and method of depreciation of property, plant and equipment are reviewed at each financial year and adjusted prospectively, if appropriate. The estimated useful lives of assets are as follows: Category of assets Estimated useful life Computers including Computer servers 3 years Furniture and fixtures 5 years Office equipments 5 years Electrical Installations and equipment 5 years Lease hold improvements 5 years Motor Vehicles 5 years Intangible Assets 5 years The Group, based on technical assessment and management estimates, depreciates certain items of plant and equipment over estimated useful lives which are different from the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used. The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in the Statement of Profit and Loss in the year the asset is derecognised. The useful lives, residual values and depreciation method of PPE are reviewed, and adjusted appropriately, at-least as at each reporting date so as to ensure that the method and period of depreciation are consistent with the expected pattern of economic benefits from these assets. The effects of any change in the estimated useful lives, residual values and/ or depreciation method is accounted prospectively, and accordingly the depreciation is calculated over the PPE's remaining revised useful life. Such changes are accounted for in accordance with Ind AS 8- Accounting Policies, Changes in Accounting Estimates and Errors. As a consequence of above changes, the carrying amount (written-down value, or WDV) of fixed assets as of March 31, 2023, has been reduced by 55.22, which has been charged to the statement of profit and loss for the year.

[400900] Notes - Other intangible assets**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]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	Straight line basis	Straight line basis
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	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]	Other intangible assets [Member]		Other intangible assets, others [Member]	
	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(3)

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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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
Useful lives or amortisation rates, other intangible assets	5 years	5 years
Whether other intangible assets are stated at revalued amount	No	No

Disclosure of detailed information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in 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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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	9,793.63	16,177.79		9,793.63
Amortisation other intangible assets	-4,268.07	-1,027.73		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	1,529.3	77.36		1,868.26
Total Disposals and retirements, Other intangible assets	1,529.3	77.36		1,868.26
Total increase (decrease) in Other intangible assets	3,996.26	15,072.7		7,925.37
Other intangible assets at end of period	19,068.96	15,072.7	0	24,016.54

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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	16,177.79			
Amortisation other intangible assets			4,268.07	1,027.73
Disposals and retirements, other intangible assets [Abstract]				
Disposals	86.62		338.96	9.26
Total Disposals and retirements, Other intangible assets	86.62		338.96	9.26
Total increase (decrease) in Other intangible assets	16,091.17		3,929.11	1,018.47
Other intangible assets at end of period	16,091.17	0	4,947.58	1,018.47

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]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		264.15	0	
Amortisation other intangible assets		-5.65	0	
Total increase (decrease) in Other intangible assets		258.5	0	
Other intangible assets at end of period	0	258.5	0	0

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]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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	264.15	0		
Amortisation other intangible assets				5.65
Total increase (decrease) in Other intangible assets	264.15	0		5.65
Other intangible assets at end of period	264.15	0	0	5.65

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]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Amortisation other intangible assets	0			
Total increase (decrease) in Other intangible assets	0		0	0
Other intangible assets at end of period	0	0	0	0

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]	Computer software [Member]			
	Internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	0	0	0	0

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]	Computer software [Member]			
	Internally generated intangible assets [Member]			Intangible assets other than internally generated [Member]
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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				264.15
Amortisation other intangible assets				-5.65
Total increase (decrease) in Other intangible assets	0	0		258.5
Other intangible assets at end of period	0	0	0	258.5

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]			
	Intangible assets other than internally generated [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		264.15	0
Amortisation other intangible assets	0			
Total increase (decrease) in Other intangible assets	0		264.15	0
Other intangible assets at end of period	0	0	264.15	0

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]				
	Gross carrying amount [Member]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]					
Disclosure of detailed information about other intangible assets [Line items]					
Reconciliation of changes in other intangible assets [Abstract]					
Changes in Other intangible assets [Abstract]					
Amortisation other intangible assets		5.65	0		
Total increase (decrease) in Other intangible assets		5.65	0		
Other intangible assets at end of period	0	5.65	0	0	0

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]	Other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				01/04/2022 to 31/03/2023
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	9,529.48	16,177.79		9,529.48
Amortisation other intangible assets	-4,262.42	-1,027.73		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	1,529.3	77.36		1,868.26
Total Disposals and retirements, Other intangible assets	1,529.3	77.36		1,868.26
Total increase (decrease) in Other intangible assets	3,737.76	15,072.7		7,661.22
Other intangible assets at end of period	18,810.46	15,072.7	0	23,752.39

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]	Other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	16,177.79			
Amortisation other intangible assets			4,262.42	1,027.73
Disposals and retirements, other intangible assets [Abstract]				
Disposals	86.62		338.96	9.26
Total Disposals and retirements, Other intangible assets	86.62		338.96	9.26
Total increase (decrease) in Other intangible assets	16,091.17		3,923.46	1,018.47
Other intangible assets at end of period	16,091.17	0	4,941.93	1,018.47

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]	Other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		9,529.48	16,177.79	
Amortisation other intangible assets		-4,262.42	-1,027.73	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		1,529.3	77.36	
Total Disposals and retirements, Other intangible assets		1,529.3	77.36	
Total increase (decrease) in Other intangible assets		3,737.76	15,072.7	
Other intangible assets at end of period	0	18,810.46	15,072.7	0

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]	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]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
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	9,529.48	16,177.79		
Amortisation other intangible assets				4,262.42
Disposals and retirements, other intangible assets [Abstract]				
Disposals	1,868.26	86.62		338.96
Total Disposals and retirements, Other intangible assets	1,868.26	86.62		338.96
Total increase (decrease) in Other intangible assets	7,661.22	16,091.17		3,923.46
Other intangible assets at end of period	23,752.39	16,091.17	0	4,941.93

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]	Other intangible assets [Member]		Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others			Refer to child member	Refer to child member
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			9,529.48	16,177.79
Amortisation other intangible assets	1,027.73		-4,262.42	-1,027.73
Disposals and retirements, other intangible assets [Abstract]				
Disposals	9.26		1,529.3	77.36
Total Disposals and retirements, Other intangible assets	9.26		1,529.3	77.36
Total increase (decrease) in Other intangible assets	1,018.47		3,737.76	15,072.7
Other intangible assets at end of period	1,018.47	0	18,810.46	15,072.7

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 intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Refer to child member	Refer to child member	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		9,529.48	16,177.79	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		1,868.26	86.62	
Total Disposals and retirements, Other intangible assets		1,868.26	86.62	
Total increase (decrease) in Other intangible assets		7,661.22	16,091.17	
Other intangible assets at end of period	0	23,752.39	16,091.17	0

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 intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Refer to child member	Refer to child member		Right-of-Use (RoU) assets [Building]
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				9,529.48
Amortisation other intangible assets	4,262.42	1,027.73		-4,262.42
Disposals and retirements, other intangible assets [Abstract]				
Disposals	338.96	9.26		1,529.3
Total Disposals and retirements, Other intangible assets	338.96	9.26		1,529.3
Total increase (decrease) in Other intangible assets	3,923.46	1,018.47		3,737.76
Other intangible assets at end of period	4,941.93	1,018.47	0	18,810.46

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]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Right-of-Use (RoU) assets [Building]		Right-of-Use (RoU) assets [Building]	Right-of-Use (RoU) assets [Building]
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	16,177.79		9,529.48	16,177.79
Amortisation other intangible assets	-1,027.73			
Disposals and retirements, other intangible assets [Abstract]				
Disposals	77.36		1,868.26	86.62
Total Disposals and retirements, Other intangible assets	77.36		1,868.26	86.62
Total increase (decrease) in Other intangible assets	15,072.7		7,661.22	16,091.17
Other intangible assets at end of period	15,072.7	0	23,752.39	16,091.17

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]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Right-of-Use (RoU) assets [Building]	Right-of-Use (RoU) assets [Building]	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		4,262.42	1,027.73	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		338.96	9.26	
Total Disposals and retirements, Other intangible assets		338.96	9.26	
Total increase (decrease) in Other intangible assets		3,923.46	1,018.47	
Other intangible assets at end of period	0	4,941.93	1,018.47	0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable

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

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	7,081.65	1,472.98	7,081.65	1,472.98
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Trade receivables [Member]		Financial assets at fair value, class [Member]	
	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	7,081.65	1,472.98	75,732.36	20,128.72
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Trade receivable	Trade receivable	Refer to child member	Refer to child member
Description of other financial assets at fair value class	NA	NA	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Equity investments [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	NA	NA
Description of other financial assets at fair value class	Refer to child member	Refer to child member	NA	NA

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]		Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	75,732.36	20,128.72	70,446.21	18,320.94
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(5)

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]		Other financial assets at fair value class 2 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	70,446.21	18,320.94	125.09	564.62
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Cash & Cash Equivalent	Cash & Cash Equivalent	Refer to child member	Refer to child member
Description of other financial assets at fair value class	NA	NA	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 2 [Member]		Other financial assets at fair value class 3 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	(A) 125.09	(B) 564.62	5,161.06	1,243.16
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Security deposit and other receivables	Security deposit, interest accrued but not due and other receivables, loan to related parties	Refer to child member	Refer to child member
Description of other financial assets at fair value class	NA	NA	Refer to child member	Refer to child member

Footnotes

(A) security deposit : 98.09 other receivables : 27

(B) Security deposit : 67.48 Receivables from related parties (refer note 20) : 1.33 Interest accrued but not due on fixed deposits with banks : 0.28 Other receivables* : 495.53

Disclosure of financial assets [Table]

..(7)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 3 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	(A) 5,161.06	1,243.16
Financial assets, at fair value	0	0
Description of other financial assets at amortised cost class	Security deposits, Interest accrued but not due on fixed deposits with banks, Margin Money Deposit with Bank (held as lien marked by Bank against Bank Gurantees) Other receivables*	Security deposit
Description of other financial assets at fair value class	NA	NA

Footnotes

(A) Security deposits : 2 Interest accrued but not due on fixed deposits with banks : 832.02 Margin Money Deposit with Bank (held as lien marked by Bank against Bank Gurantees) : 1 Other receivables* : 317.44

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]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	0.25	0	0.25	0
Financial liabilities, at fair value	0	0	0	0

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-1,10,428.77	-44,514.09
Net cash flows from (used in) operating activities	-1,10,428.77	-44,514.09
Net cash flows from (used in) investing activities, continuing operations	-1,751.58	-8,229.29
Net cash flows from (used in) investing activities	-1,751.58	-8,229.29
Net cash flows from (used in) financing activities, continuing operations	1,64,305.6	70,835.6
Net cash flows from (used in) financing activities	1,64,305.6	70,835.6

[400100] Notes - Equity share capital**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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Refer to child member
Number of shares authorised	[shares] 1,99,00,000	[shares] 50,00,000		[shares] 1,99,00,000
Value of shares authorised	1,990	500		1,990
Number of shares issued	[shares] 84,28,314	[shares] 26,48,314		[shares] 84,28,314
Value of shares issued	842.8314	264.8314		842.8314
Number of shares subscribed and fully paid	[shares] 84,28,314	[shares] 26,48,314		[shares] 84,28,314
Value of shares subscribed and fully paid	842.8314	264.8314		842.8314
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] 84,28,314	[shares] 26,48,314		[shares] 84,28,314
Total value of shares subscribed	842.8314	264.8314		842.8314
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 84,28,314	[shares] 26,48,314		[shares] 84,28,314
Value of shares called	842.8314	264.8314		842.8314
Value of shares paid-up	842.8314	264.8314		842.8314
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 as rights	[shares] 57,80,000	[shares] 26,28,379		[shares] 57,80,000
Total aggregate number of shares issued during period	[shares] 57,80,000	[shares] 26,28,379		[shares] 57,80,000
Total increase (decrease) in number of shares outstanding	[shares] 57,80,000	[shares] 26,28,379		[shares] 57,80,000
Number of shares outstanding at end of period	[shares] 84,28,314	[shares] 26,48,314	[shares] 19,935	[shares] 84,28,314
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of rights issue during period	578	262.8379		578
Total aggregate amount of increase in equity share capital during period	578	262.8379		578
Total increase (decrease) in share capital	578	262.8379		578
Equity share capital at end of period	842.8314	264.8314	1.9935	842.8314
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] 84,28,313	[shares] 26,48,313		[shares] 84,28,313
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 84,28,313	[shares] 26,48,313		[shares] 84,28,313
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0

Type of share				Refer to child member
---------------	--	--	--	-----------------------

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]	
	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Refer to child member	
Number of shares authorised	[shares] 50,00,000	
Value of shares authorised	500	
Number of shares issued	[shares] 26,48,314	
Value of shares issued	264.8314	
Number of shares subscribed and fully paid	[shares] 26,48,314	
Value of shares subscribed and fully paid	264.8314	
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] 26,48,314	
Total value of shares subscribed	264.8314	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 26,48,314	
Value of shares called	264.8314	
Value of shares paid-up	264.8314	
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 as rights	[shares] 26,28,379	
Total aggregate number of shares issued during period	[shares] 26,28,379	
Total increase (decrease) in number of shares outstanding	[shares] 26,28,379	
Number of shares outstanding at end of period	[shares] 26,48,314	[shares] 19,935
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of rights issue during period	262.8379	
Total aggregate amount of increase in equity share capital during period	262.8379	
Total increase (decrease) in share capital	262.8379	
Equity share capital at end of period	264.8314	1.9935
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] 26,48,313	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 26,48,313	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Refer to child member	

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

..(1)

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 1 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Refer to child member	Refer to child member	EQUITY SHARES	EQUITY SHARES
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Refer to child member	Refer to child member	EQUITY SHARES	EQUITY SHARES
Name of shareholder	Refer to child member	Refer to child member	Kiranakart Pte. Ltd	Kiranakart Pte. Ltd
Country of incorporation or residence of shareholder			SINGAPORE	SINGAPORE
Number of shares held in company	[shares] 84,28,313	[shares] 26,48,313	[shares] 84,28,313	[shares] 26,48,313
Percentage of shareholding in company	99.99%	99.99%	99.99%	99.99%

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes

[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]	
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	4,692.7	0	4,692.7	0
Nature of security [Abstract]				
Nature of security			Refer to child member	

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]		Debentures [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	4,692.45	0	4,692.45	0
Nature of security [Abstract]				
Nature of security	Refer to child member		Refer to child member	

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Non-convertible debentures others [Member]		Redeemable preference shares [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	4,692.45	0	0.25	0
Nature of security [Abstract]				
Nature of security	13.75% Non convertible debenture			

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
	Borrowings [Member]			
Classification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	7,400	0	7,400	0

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
	Borrowings [Member]	Bonds/debentures [Member]		
Classification of borrowings [Axis]	Unsecured borrowings [Member]	Secured borrowings [Member]		Unsecured borrowings [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Secured borrowings [Member]		Unsecured borrowings [Member]
	31/03/2022	31/03/2023	31/03/2022	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	7,400	0	0

Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
	Debentures [Member]			Non-convertible debentures others [Member]
Classification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	Secured borrowings [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	Secured borrowings [Member]
	31/03/2023	31/03/2022	31/03/2022	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	7,400	0	0	7,400

Classification of borrowings [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]	
	Non-convertible debentures others [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]	Unsecured borrowings [Member]
Subclassification of borrowings [Axis]	31/03/2022	31/03/2022
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	0	0

Details of bonds or debentures [Table]

..(1)

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

Details of bonds or debentures [Axis]	1		2	3
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	13.75%	0.00%	13.75%	13.75%
Particulars of redemption or conversion	Textual information (11) [See below]	NA	8 equal quarterly installments of Principal amount of Rs 312.5 Lakhs commencing from October 2022.	25 equal monthly installments of Principal amount of Rs 200 lakhs commencing from November 2022.
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 0	[pure] 1,00,000	[pure] 1,00,000
Number of bonds or debentures	[pure] 750	[pure] 0	[pure] 2,500	[pure] 5,000

Textual information (11)**Particulars of redemption or conversion**

(i) Series A Fund-II 30 equal monthly installments of Principal payment of Rs 183.33 lakhs commencing after the 6 months moratorium period. (ii) Series A Fund-III 30 equal monthly installments of Principal payment of Rs 129.17 Lakhs commencing after the 6 months moratorium period.

[612700] Notes - Income taxes

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of income tax [TextBlock]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	-1,27,248.62	-39,037.51
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	-1,27,248.62	-39,037.51

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

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

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	5,885.79	2,086.91	1,160.29	280.39
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease liabilities*	Lease liabilities*	Payables for capital expenditure	Payables for capital expenditure
Other current financial liabilities, others	5,885.79	2,086.91	1,160.29	280.39

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	1,249.49	436.09	4,596.98	105.51
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payable to staff	Payable to staff	Payable to related parties (refer note 20)	Payable to related parties (refer note 20)
Other current financial liabilities, others	1,249.49	436.09	4,596.98	105.51

Other current financial liabilities, others [Table]

..(3)

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

Other current financial liabilities, others [Axis]	5
	01/04/2022 to 31/03/2023
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	5,104.94
Other current financial liabilities, others [Abstract]	
Other current financial liabilities, others [Line items]	
Description of other current financial liabilities, others	Other financial liabilities
Other current financial liabilities, others	5,104.94

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	2	3	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	2,211.6	1,243.16	832.02	1,800
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Security deposits	Security deposits	Interest accrued but not due on fixed deposits with banks	Margin Money Deposit with Bank (held as lien marked by Bank against Bank Gurantees)
Other non-current financial assets, others	2,211.6	1,243.16	832.02	1,800

Other non-current financial assets, others [Table]

..(2)

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

Classification of other non-current financial assets others [Axis]	4
	01/04/2022 to 31/03/2023
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	317.44
Other non-current financial assets, others [Abstract]	
Other non-current financial assets, others [Line items]	
Description other non-current financial assets, others	Textual information (12) [See below]
Other non-current financial assets, others	317.44

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]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	77.19	490.16	77.19	490.16
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
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of advances [Axis]	Capital advances [Member]		Advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Classification of assets based on security [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	77.19	490.16	1,207.78	7,045.22
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
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
	Advances [Member]		Other Advances [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,207.78	7,045.22	1,207.78	7,045.22
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
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
	Prepaid expenses [Member]		Other advances, others [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	350.92	94.46	(A) 856.86	(B) 6,950.76
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
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Footnotes

(A) other advance : 39.65 Net advance to vendors : 817.21

(B) other advance : 21.38 Advance to vendors : 6929.38

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	16,912.1	5,242.49
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Balances with statutory/government authorities	Balances with statutory/government authorities
Other current assets, others	16,912.1	5,242.49

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	1,142.06	55.24
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Income tax assets (Net)	Income tax assets (Net)
Other non-current assets, others	1,142.06	55.24

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			2
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022		01/04/2022 to 31/03/2023
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	14,173.53	12,924.92		600
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*		Franchisee Deposit
Other non-current financial liabilities, others	14,173.53	12,924.92		600

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	492.52	154.94	4.17	0.13
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Other Payables	Other Payables	Payable to statutory authorities	Payable to statutory authorities
Other current liabilities, others	492.52	154.94	4.17	0.13

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]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
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 other employee related liabilities	977.72	194.08	116.25	39.69
Total provisions for employee benefits	977.72	194.08	116.25	39.69
CSR expenditure provision	0	0	0	0
Total provisions	977.72	194.08	116.25	39.69

Subclassification of trade receivables [Table]

..(1)

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 [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
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	7,081.65	1,472.98	7,081.65	1,472.98
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	7,081.65	1,472.98	7,081.65	1,472.98
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

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	3
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	27	1.33	0.28	495.53
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Other receivables*	Receivables from related parties (refer note 20)	Interest accrued but not due on fixed deposits with banks	Other receivables*
Other current financial assets others	27	1.33	0.28	495.53

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Stock-in-trade [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	15,773.26	6,810.3	14,705.21	6,600.14
Mode of valuation			valued at lower of cost or net realizable value	valued at lower of cost or net realizable value

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Other inventories [Member]		Other inventories, others [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	1,068.05	210.16	1,068.05	210.16
Mode of valuation	Refer to child member	Refer to child member	valued at lower of cost or net realizable value	valued at lower of cost or net realizable value
Nature of other inventories	Refer to child member	Refer to child member	Packing Material and goods in transit	Packing Material

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

	31/03/2023	31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	5,161.06	1,243.16
Advances, non-current	77.19	490.16
Total other non-current assets	1,219.25	545.4
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other deposits with banks	62,428.44	16,028.69
Other balances with banks	7,928.12	2,292.25
Total balance with banks	70,356.56	18,320.94
Cash on hand	89.65	0
Total cash and cash equivalents	70,446.21	18,320.94
Total cash and bank balances	70,446.21	18,320.94
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Security deposits	98.09	67.48
Total other current financial assets	125.09	564.62
Advances, current	1,207.78	7,045.22
Total other current assets	18,119.88	12,287.71
Total other non-current financial liabilities	14,773.53	12,924.92
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	17,997.49	2,908.9
Advance received from customers	43.46	0.08
Total other advance	43.46	0.08
Withholding taxes payable	1,056.95	372.61
Service tax payable	199.12	40.82
Taxes payable other tax	3.18	2.45
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	1,259.25	415.88
Contribution to provident fund scheme	93.44	43.07
Total other current liabilities	1,892.84	614.1

Textual information (12)

Description other non-current financial assets, others

Other receivables* *Other receivables are from delivery partners as at March 31, 2023 is Rs 344.44 (March 31st, 2022 Rs 495.53 Lakhs and net of provision for Rs. 55.80 Lakhs, which is estimated non recovery from the delivery partners).

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Net worth of company	64,608.89	33,564.88
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	4,596.74	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

[611800] Notes - Revenue

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

	01/04/2022 to 31/03/2023
Disclosure of revenue [TextBlock]	Textual information (13) [See below]

Textual information (13)

Disclosure of revenue [Text Block]

Revenue from contracts with customers

Revenue is recognised upon transfer of control of promised goods or services to customers. Revenue is measured at the fair value of the consideration received or receivable excluding discounts, incentives, performance bonuses, price concessions, amounts collected on behalf of third parties or other similar items, if any, as specified in the contract with the customer. Revenue from bundled contracts is recognized separately for each performance obligation based on stand-alone selling price. Revenue is recorded provided the recovery of consideration is probable and determinable. Revenue is recognized to the extent that it is probable that economic benefits will flow to the Group and revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes and duty.

The following is a description of principal activities from which the Group generates its revenue: Sale of traded goods

Revenue from sale of goods is recognised when control of the goods is transferred to the customers, which generally happens upon delivery to the customers. Certain customers of the Group are offered volume discounts based on the targets achieved. In accounting for these volume discounts, the Group records the estimated volume discount as a reduction of revenue as sales take place throughout the year.

Rendering of services

Income from packaging and delivery services

Income from packaging and delivery service is recognised at a point in time when the products are delivered to the end customers. Income from warehousing services

Revenue from warehousing services is recognised over the period of such services.

Interest Income Interest income on financial assets (including deposits with banks) is recognised using the effective interest method on a time proportionate basis. Interest income is included in other income in the statement of profit and loss. Contract Balances Revenues in excess of invoicing, which are dependent upon both performance and passage of time, are classified as contract assets (which the Group refer as unbilled revenue) while invoicing in excess of revenues are classified as contract liabilities (which the Group refer to as unearned revenues). Non-Cash Considerations

Ind AS 115 requires that the fair value of such non-cash consideration, received or expected to be received by the customer, is included in the transaction price. The Group measures the non-cash consideration at fair value. If Group cannot reasonably estimate the fair value of the non-cash consideration, the Group measures the consideration indirectly by reference to the Standalone selling price of the goods or services promised to the customer in exchange for the consideration.

[612400] Notes - Service concession arrangements

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[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]	Domestic defined benefit plans [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Defined benefit plans categories [Axis]	1	
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity Plan	Gratuity Plan
Description of nature of benefits provided by plan	Gratuity Plan	Gratuity Plan
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	381.36	51.62
Net surplus (deficit) in plan	-381.36	-51.62
Actuarial assumption of discount rates	7.30%	6.10%

Disclosure of net defined benefit liability (assets) [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			Present value of defined benefit obligation [Member]
	Net defined benefit liability (assets) [Member]			
Net defined benefit liability (assets) [Axis]	1			1
Defined benefit plans categories [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	372.9	51.62		372.9
Interest expense (income), net defined benefit liability (assets)	-43.16	0		-43.16
Total increase (decrease) in net defined benefit liability (assets)	329.74	51.62		329.74
Net defined benefit liability (assets) at end of period	381.36	51.62	0	381.36

Disclosure of net defined benefit liability (assets) [Table]

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
	Present value of defined benefit obligation [Member]	
Net defined benefit liability (assets) [Axis]	1	
Defined benefit plans categories [Axis]	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]		
Current service cost, net defined benefit liability (assets)	51.62	
Interest expense (income), net defined benefit liability (assets)	0	
Total increase (decrease) in net defined benefit liability (assets)	51.62	
Net defined benefit liability (assets) at end of period	51.62	0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of employee benefits [TextBlock]		
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

[612800] Notes - Borrowing costs

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[612200] Notes - Leases**Disclosure of finance lease and operating lease by lessee [Table]**

..(1)

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
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	6,122.05	3,873.66	19,215.93	15,841.96

Disclosure of finance lease and operating lease by lessee [Table]

..(2)

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

Maturity [Axis]	Later than five years [Member]	
	31/03/2023	31/03/2022
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	640.09	664.51

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	1,80,305.03	12,134.93
Revenue from sale of services	22,134.43	1,935.89
Total revenue from operations other than finance company	2,02,439.46	14,070.82
Total revenue from operations	2,02,439.46	14,070.82
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	5,098.21	165.74
Total interest income on current investments	5,098.21	165.74
Total interest income	5,098.21	165.74
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Other net gain (loss) on foreign currency fluctuations treated as other income	0	0.31
Total net gain/loss on foreign currency fluctuations treated as other income	0	0.31
Interest on income tax refund	2.95	0
Miscellaneous other non-operating income	219.63	0
Total other non-operating income	222.58	0.31
Total other income	5,320.79	166.05
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense borrowings	1,726.6	0
Interest lease financing	2,416.18	593.58
Total interest expense	4,142.78	593.58
Other borrowing costs	163.29	28.3
Total finance costs	4,306.07	621.88
Employee benefit expense [Abstract]		
Salaries and wages	21,002.28	3,983.04
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	422.71	87.06
Total contribution to provident and other funds	422.71	87.06
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	3,099.71	700.54
Total employee share based payment	3,099.71	700.54
Gratuity	372.9	51.62
Staff welfare expense	1,446.98	251.34
Total employee benefit expense	26,344.58	5,073.6
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	2,490.78	458.02
Amortisation expense	4,268.07	1,027.73
Total depreciation, depletion and amortisation expense	6,758.85	1,485.75
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	17,668.96	1,717.1
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	299.94	0
Rates and taxes excluding taxes on income [Abstract]		

Other cess taxes	3,415.41	400.84
Total rates and taxes excluding taxes on income	3,415.41	400.84
Subscriptions membership fees	24.22	7.69
Electricity expenses	1,912.95	247.93
Printing stationery	184.82	86.18
Information technology expenses	142.77	41.03
Legal professional charges	1,489.67	1,553.82
Directors sitting fees	0	0
Advertising promotional expenses	21,582.12	17,558
Net provisions charged [Abstract]		
Other provisions created	738.21	0
Total net provisions charged	738.21	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	2.1	25.55
Payments to auditor [Abstract]		
Payment for audit services	16	6
Payment for taxation matters	3	1
Payment for other services	4.37	0.2
Total payments to auditor	23.37	7.2
CSR expenditure	0	0
Miscellaneous expenses	(A) 69,650.79	(B) 9,726.1
Total other expenses	1,17,135.33	31,371.44

Footnotes

(A) 1. Supply chain expenses #- 54416.21 2. Software expenses- 6,872.36 3. Packaging material expenses- 5875.55 4. Recruitment charges - 901.23 5. Miscellaneous expenses - 546.58 6. Store and Franchisee Expenses - 386.74 7. Travelling and conveyance expenses - 338.61 8. Assets Writeoff - 287.51 9. Office expenses - 25.54 10. Unrealized foreign exchange loss - 0.46

(B) 1. Supply chain expenses #- 7416.11 2. Software expenses - 1050.51 3. Packaging material expenses- 514.88 4. Recruitment charges - 515.35 5. Miscellaneous expenses - 37.70 6. Store and Franchisee Expenses - NA 7. Travelling and conveyance expenses - 96.89 8. Assets Writeoff - NA 9. Office expenses - 94.66

[613200] Notes - Cash flow statement

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	70,446.19	18,320.94	228.72
Other differences to cash and cash equivalents in statement of cash flows	-0.02	0	
Cash and cash equivalents	70,446.21	18,320.94	
Income taxes paid (refund), classified as operating activities	1,086.79	55.25	
Total income taxes paid (refund)	1,086.79	55.25	

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of stock-in-trade	-8,962.96	-6,600.14
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-8,962.96	-6,600.14
Domestic sale traded goods	1,80,305.03	12,134.93
Total domestic turnover goods, gross	1,80,305.03	12,134.93
Total revenue from sale of products	1,80,305.03	12,134.93
Domestic revenue services	22,134.43	1,935.89
Total revenue from sale of services	22,134.43	1,935.89
Gross value of transaction with related parties	1,63,088.3	72,873.35
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement**Disclosure of significant unobservable inputs used in fair value measurement of assets [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 assets [Axis]	Classes of assets [Member]	Classes of assets [Member]	Other assets [Member]	Other assets 1 [Member]
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]	Valuation techniques [Member]	Valuation techniques [Member]	Valuation techniques [Member]
Range [Axis]	Ranges [Member]	Ranges [Member]	Ranges [Member]	Ranges [Member]
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of assets [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of assets [Line items]				
Nature of other assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of significant unobservable inputs used in fair value measurement of 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]	1	1		
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]	Valuation techniques [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of fair value measurement of assets [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 assets [Axis]	Classes of assets [Member]		Classes of assets [Member]	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	32.14	0	32.14	0
Nature of other assets	Refer to child member		Refer to child member	
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	32.14	0	32.14	0
Total increase (decrease) in fair value measurement, assets	32.14	0	32.14	0
Assets at end of period	32.14	0	32.14	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Nature of other assets	Refer to child member		Refer to child member	

Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]		Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	32.14	0	32.14	0
Nature of other assets	Refer to child member		Refer to child member	
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	32.14	0	32.14	0
Total increase (decrease) in fair value measurement, assets	32.14	0	32.14	0
Assets at end of period	32.14	0	32.14	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Nature of other assets	Refer to child member		Refer to child member	

Disclosure of fair value measurement of assets [Table]

..(3)

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 1 of fair value hierarchy [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	32.14	0
Nature of other assets	Investments in mutual funds	
Description of valuation techniques used in fair value measurement, assets	The mutual funds are fair valued using the closing NAV	Not applicable
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	32.14	0
Total increase (decrease) in fair value measurement, assets	32.14	0
Assets at end of period	32.14	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Not Applicable	Not applicable
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Not Applicable	Not applicable
Nature of other assets	Investments in mutual funds	

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]	1			1
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member		Refer to child member
Liabilities	-0.25	0	0	-0.25
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	0.25	0		0.25
Total increase (decrease) in fair value measurement, liabilities	-0.25	0		-0.25
Liabilities at end of period	-0.25	0	0	-0.25
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Nature of liabilities	Refer to child member	Refer to child member		Refer to child member

Disclosure of fair value measurement of liabilities [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	1			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member		preference shares	NA
Liabilities	0	0	-0.25	0
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member		The preference shares with redemption and conversion are fair valued using liability redemption price formulae as mentioned in the agreement	NA
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	0		0.25	0
Total increase (decrease) in fair value measurement, liabilities	0		-0.25	0
Liabilities at end of period	0	0	-0.25	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		PREFERENCE SHARES	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		NA	NA
Nature of liabilities	Refer to child member		preference shares	NA

Disclosure of fair value measurement of liabilities [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]
Classes of liabilities [Axis]	1
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]
	31/03/2021
Disclosure of fair value measurement of liabilities [Abstract]	
Disclosure of fair value measurement of liabilities [Line items]	
Liabilities	0
Reconciliation of changes in fair value measurement, liabilities [Abstract]	
Liabilities at end of period	0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[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
	01/04/2022 to 31/03/2023
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [Line items]	
Name of entity consolidated	KIRANAKART WHOLESALE PRIVATE LIMITED
Type of entity consolidated	Indian Subsidiary
Amount of net assets of entity consolidated	1.27
Net assets of entity as percentage of consolidated net assets	0.00%
Amount of share in profit or loss of entity consolidated	-65.01
Share in profit or loss of entity as percentage of consolidated profit or loss	5.00%
Amount of share in other comprehensive income consolidated	0
Share in other comprehensive income consolidated	0.00%
Amount of share in comprehensive income consolidated	0
Share in comprehensive income consolidated	0.00%

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

	01/04/2022 to 31/03/2023
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	No
Disclosure of additional information consolidated financial statements [TextBlock]	

[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]	Parent [Member]		Entities with joint control or significant influence over entity [Member]	
	1		6	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Kiranakart Pte. Limited	Kiranakart Pte. Limited	Modulus Hospitality Services LLP	Modulus Hospitality Services LLP
Country of incorporation or residence of related party	SINGAPORE	SINGAPORE	INDIA	INDIA
Permanent account number of related party			ABLFM6740R	ABLFM6740R
Description of nature of transactions with related party	ESOP, Share capital received, Reimbursements and other Payable	ESOP, Share capital received, Reimbursements and other Payable	Payment Against Services	Payment Against Services
Description of nature of related party relationship	Holding company	Holding company	Entity where relative of Director is having control	Entity where relative of Director is having control
Related party transactions [Abstract]				
Other related party transactions expense	3,551.68	809.72	60.67	15.14
Other related party transactions contribution made	0	0		
Other related party transactions contribution received	1,58,950	71,765.12	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	4,351.13	98.91	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(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]			
	2		3	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Nikhil Mittal	Nikhil Mittal	Kaivalya Vohra	Kaivalya Vohra
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	CFZPM2651H	CFZPM2651H	BVAPV3766N	BVAPV3766N
Description of nature of transactions with related party	Remuneration	Remuneration	Remuneration and payable	Remuneration and payable
Description of nature of related party relationship	Director	Director	Director	Director
Related party transactions [Abstract]				
Other related party transactions expense	(A) 224.75	226.34	(B) 150	(C) 28.06
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	146.23	6.61
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) The remuneration to the Key Managerial Personnel does not include the provision made for gratuity, leave benefits & ESOP, as they are determined on an actuarial basis for the company as a whole : 51.22

(B) The remuneration to the Key Managerial Personnel does not include the provision made for gratuity, leave benefits & ESOP, as they are determined on an actuarial basis for the company as a whole : 28.06

(C) The remuneration to the Key Managerial Personnel does not include the provision made for gratuity, leave benefits & ESOP, as they are determined on an actuarial basis for the company as a whole : 28.06

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]		Other related parties [Member]	
	4		5	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Aadit Palicha	Aadit Palicha	Jaideep Vohra	Jaideep Vohra
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	FZYPP5805A	FZYPP5805A	ADCPV5649K	ADCPV5649K
Description of nature of transactions with related party	Remuneration and receivables	Remuneration and receivables	Payment against services and payables	Payment against services and payables
Description of nature of related party relationship	Director of Holding Company	Director of Holding Company	Relative of director	Relative of director
Related party transactions [Abstract]				
Other related party transactions expense	(A) 150	(B) 28.06	1.2	0.9
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	98.42	0	1.2	0.9
Amounts receivable related party transactions	-0.25	1.33	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) The remuneration to the Key Managerial Personnel does not include the provision made for gratuity, leave benefits & ESOP, as they are determined on an actuarial basis for the company as a whole : 28.06

(B) The remuneration to the Key Managerial Personnel does not include the provision made for gratuity, leave benefits & ESOP, as they are determined on an actuarial basis for the company as a whole : 28.06

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

[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]	Legal proceedings contingent liability [Member]		Contingent liability for guarantees [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Pending Litigations	NA	Performance Guarantee issued by Bank	NA
Estimated financial effect of contingent liabilities	929.29	0	1,800	0

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 [Member]		Other contingent liabilities, others [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Refer to child member	Refer to child member	Capital Commitments	Capital Commitments
Explanation of estimated financial effect of contingent liabilities	Refer to child member	Refer to child member	Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for
Estimated financial effect of contingent liabilities	261.6	1,457	261.6	1,457

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Capital Commitments Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	Capital Commitments Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for

[610500] Notes - Events after reporting period

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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

Types of share-based payment arrangements [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	Share based compensation benefits are provided to certain employees of the Group by Kiranakart Pte. Limited, Singapore (the holding company) in the form of employee share option plan.	Share based compensation benefits are provided to certain employees of the Group by Kiranakart Pte. Limited, Singapore (the holding company) in the form of employee share option plan.

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of share-based payment arrangements [TextBlock]			
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options granted in share-based payment arrangement	[pure] 37,713	[pure] 91,522	
Number of share options forfeited in share-based payment arrangement	[pure] -5,781	[pure] -1,122	
Total changes of number of share options outstanding in share based payment arrangement	[pure] 31,932	[pure] 90,400	
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 1,47,081	[pure] 1,15,149	[pure] 24,749

[613000] Notes - Earnings per share

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -1,695.21	[INR/shares] -6,458.83
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -1,695.21	[INR/shares] -6,458.83
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -1,695.21	[INR/shares] -6,458.83
Total diluted earnings (loss) per share	[INR/shares] -1,695.21	[INR/shares] -6,458.83
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	-1,27,248.62	-39,037.51
Profit (loss), attributable to ordinary equity holders of parent entity	-1,27,248.62	-39,037.51
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	-1,27,248.62	-39,037.51
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-1,27,248.62	-39,037.51
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 75,06,341	[shares] 6,04,405

[610900] Notes - First time adoption**Disclosure of profit (loss) for the period Ind AS adjustment [Table]**

..(1)

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

Ind AS adjustment for profit (loss) for the period [Axis]	1
	01/04/2021 to 31/03/2022
Ind AS Adjustment for profit (loss) for the period	-313.99
Disclosure of profit (loss) for the period Ind AS adjustment [Line items]	
Description of Ind AS adjustment	IND AS Adjustment - (313.99) - IND AS 116 impact
Ind AS Adjustment for profit (loss) for the period	-313.99
Ind AS Adjustment for profit (loss) for the period	-313.99

Disclosure of equity Ind AS adjustment [Table]

..(1)

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

Ind AS adjustment for equity [Axis]	1
	01/04/2021 to 31/03/2022
Ind AS Adjustment for equity	313.99
Disclosure of equity Ind AS adjustment [Line items]	
Description of Ind AS adjustment	Retained earnings-(31399.41680) - IND AS 116 impact
Ind AS Adjustment for equity	313.99
Ind AS Adjustment for equity	313.99

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	33,614.05
Equity as per Ind AS	0	33,928.04
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	-38,723.51
Profit (loss) for the period as per Ind AS	0	-39,037.5