

KIRANAKART TECHNOLOGIES PRIVATE LIMITED
Consolidated Financial Statements for period 01/04/2023 to 31/03/2024

[700300] Disclosure of general information about company

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Name of company	KIRANAKART TECHNOLOGIES PRIVATE LIMITED	
Corporate identity number	U46909MH2020PTC351339	
Permanent account number of entity	AAICK4821A	
Address of registered office of company	4th Floor, Wework Chromium Powai, Jogeshwari Vikhroli Link Road, Rajesh Sambhaji Nagar, Marol, Andheri East, Mumbai, Maharashtra, INDIA - 400076	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S. R. Batliboi & Associates LLP
Name of auditor signing report	KATRIAR NILANGSHU
Firms registration number of audit firm	101049W/E300004
Membership number of auditor	058814
Address of auditors	12th Floor, The Ruby 29, Senapati Bapat Marg Dadar (West), Mumbai 400028
Permanent account number of auditor or auditor's firm	ACHFS9118A
SRN of form ADT-1	F93609063
Date of signing audit report by auditors	19/09/2024
Date of signing of balance sheet by auditors	19/09/2024

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 Millions 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]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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 in auditors report relating to inventories	As per Auditors report Attached	
Disclosure in auditors report relating to loans	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 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 Millions of INR

	01/04/2023 to 31/03/2024
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	No

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 accompanying consolidated financial statements of Kiranakart Technologies Private Limited (hereinafter referred to as the "Holding Company") & its subsidiary (the Holding Company and its subsidiary together referred to as the "Group"), which comprise the consolidated Balance sheet as at March 31, 2024, the consolidated Statement of Profit and Loss, including the statement of Other Comprehensive Income, the consolidated Cash Flow Statement and the consolidated Statement of Changes in Equity for the year then ended, and notes to the consolidated financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as the "consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Group as at March 31, 2024, its loss including other comprehensive income, its cash flows and the 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 (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Statements' section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Other Information

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

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

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

The Director's report is not made available at the date of this auditor's report. We have nothing to report in this regard

Responsibility of Management for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the preparation of these consolidated financial statements in terms of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, cash flows and changes in equity of the group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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 ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

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

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

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

Other Matter

The consolidated financial statements of the Group for the year ended March 31, 2023, have been audited by the predecessor auditor who expressed an unmodified opinion on those statements on September 27, 2023.

Report on Other Legal and Regulatory Requirements

- As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure 1" a statement on the matters specified in paragraphs 3 and 4 of the Order.
- As required by Section 143(3) of the Act, we report, to the extent applicable, that:
 - We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements;
 - In our opinion, proper books of account as required by law have been kept by the Holding Company so far as it appears from our examination of those books, except for certain third-party operated software applications the backup of books of account was not kept in servers physically located in India on a daily basis and for the matters stated in paragraph (i)(vi) below on the reporting under Rule 11(g).
 - The consolidated Balance Sheet, the consolidated Statement of Profit and Loss including the Statement of Other Comprehensive Income and the consolidated Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated financial statements;
 - In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended, specified under section 133 of the Act;
 - On the basis of the written representations received from the directors of the Holding Company as on March 31, 2024 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors who are appointed under Section 139 of the Act, of its subsidiary company, none of the directors of the Group's companies is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
 - With respect to the adequacy of the internal financial controls with reference to these consolidated financial statements of the Holding Company incorporated in India, and the operating effectiveness of such controls, refer to our separate report in "Annexure 2" to this report. This report does not include report on the internal financial controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Report on internal financial controls') of the subsidiary company, since in our opinion and according to the information and explanation given to us, the said report on internal financial controls is not applicable to the subsidiary company basis the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls with reference to consolidated financial statements;
 - The provisions of section 197 read with Schedule V of the Act are not applicable to the Holding Company and its subsidiary for the year ended March 31, 2024;

- The modification relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph (b) above on reporting under Section 143(3)(b) and paragraph (i)(vi) below on reporting under Rule 11(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, as amended in our opinion and to the best of our information and according to the explanations given to us:

- The Group has disclosed the impact of pending litigations on its financial position in its consolidated financial statements – Refer note 28 to the consolidated financial statements;

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

- There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company.

- a) The management has represented that, to the best of its knowledge and belief, as disclosed in the consolidated financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or its subsidiary 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, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company or its subsidiary ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

- b) The management has represented that, to the best of its knowledge and belief, as disclosed in the consolidated financial statements, no funds have been received by the Holding Company or its subsidiary from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or its subsidiary shall, whether, 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; and

- c) Based on such audit procedures performed that have 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 (a) and (b) contain any material misstatement.

- No dividend has been declared or paid during the year by the Holding Company or its subsidiary.

- The Company has migrated to a new accounting software from legacy accounting software during the year. Based on our examination which included test checks, we note that –

- The new accounting software for maintaining its books of account has a feature of recording audit trail (edit log) facility but was not enabled throughout the year for all relevant transactions recorded in the software, as described in note 42 to the financial statements. Accordingly, we are unable to comment upon whether during the year any instance of audit trail feature was being tampered with in respect of the accounting software.

- The Company has used certain support software applications which does not have the feature of recording audit trail (edit log) facility, as described in note 42 to the financial statements, and accordingly, the requirement to report on tampering does not arise.

- Also, with respect to third-party operated software applications including the legacy accounting software, in the absence of Service Organization Controls report on audit trail, as described in note 42 to the financial statements, we are unable to comment on whether the audit trail feature with respect to third-party operated software applications was enabled and operated throughout the year for all relevant transactions recorded in these software applications or whether there were any instances of the audit trail feature being tampered with.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

per Nilangshu Katriar

Partner

Membership Number: 058814

UDIN: 24058814BKGSRM8751

Place of Signature: Mumbai

Date: September 19, 2024

Annexure 1 referred to in clause 1 of paragraph on the report on 'Other Legal and Regulatory Requirements' of our report of even date

Re: Kiranakart Technologies Private Limited (the "Holding company")

In terms of the information and explanations sought by us and given by the Holding Company & its subsidiary and the books of account and

records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

- There are no qualifications or adverse remarks in Companies (Auditors Report) (CARO) reports of the companies included in the consolidated financial statements. Accordingly, the requirement to report on clause 3 (xxi) of the Order is not applicable to the Holding Company.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

per Nilangshu Katriar

Partner

Membership Number: 058814

UDIN: 24058814BKGSRM8751

Place of Signature: Mumbai

Date: September 19, 2024

Annexure 2 To the Independent Auditor's Report Of Even Date

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

We have audited the internal financial controls with reference to consolidated financial statements of Kiranakart Technologies Private Limited (hereinafter referred to as the "Holding Company") as of March 31, 2024, in conjunction with our audit of the consolidated financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Holding Company's management is 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 the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Holding Company's internal financial controls with reference to these 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, as 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 these consolidated financial statements was established and maintained and if such controls operated effectively in all material respects.

An audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to consolidated financial statements 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 these 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 is sufficient and appropriate to provide a basis for our qualified audit opinion on the Company's internal financial controls with reference to these consolidated financial statements.

Meaning of Internal Financial Controls With Reference to Consolidated Financial Statements

A Company's internal financial controls 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 control 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.

Qualified Opinion

According to the information and explanations given to us and based on our audit, the following material weakness have been as at March 31, 2024:

- The Holding Company did not have appropriate information technology general controls with respect to manage access, manage change and manage operations process which could potentially result in material misstatement in the financial statements.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control with reference to consolidated financial statements, such that there is a reasonable possibility that a material misstatement of the holding company's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, except for the possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the Holding Company has maintained, in all material respects, adequate internal financial controls with reference to these consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as of March 31, 2024, 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.

Other Matters

The requirement of reporting on the Internal Financial Controls is not applicable for the subsidiary, which is a company incorporated in India, as at March 31, 2024 under the Companies Act and hence we are unable to comment on the internal controls over financial reporting of this subsidiary.

Explanatory paragraph

We also have audited, in accordance with the Standards on Auditing issued by ICAI, as specified under Section 143(10) of the Act, the consolidated financial statements of the Holding Company, which comprise the Balance Sheet as at March 31, 2024, and the related Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the consolidated financial statements, including a summary of material accounting policies and other explanatory information. This material weakness was considered in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 consolidated financial statements of the Holding Company and this report does not affect our report dated September 19, 2024, which expressed an unqualified opinion on those financial statements.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

per Nilangshu Katriar

Partner

Membership Number: 058814

UDIN: 24058814BKGSRM8751

Place of Signature: Mumbai

Date: September 19, 2024

[110000] Balance sheet

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

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	1,457.05	1,064.69	753.38
Capital work-in-progress	2.45	1.87	
Other intangible assets	3,222.66	1,906.9	1,507.27
Intangible assets under development	0	17.79	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	489.11	252.94	
Total non-current financial assets	489.11	252.94	
Other non-current assets	172.13	121.93	
Total non-current assets	5,343.4	3,366.12	
Current assets [Abstract]			
Inventories	1,265.47	1,577.33	
Current financial assets [Abstract]			
Current investments	0	748.26	
Trade receivables, current	3,236.85	708.17	
Cash and cash equivalents	3,982.85	177.34	
Bank balance other than cash and cash equivalents	2,941	6,130	
Loans, current	0	0	
Other current financial assets	206.54	255.71	
Total current financial assets	10,367.24	8,019.48	
Other current assets	2,348.89	1,811.99	
Total current assets	13,981.6	11,408.8	
Total assets	19,325	14,774.92	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	95.11416	84.28314	26.48314
Other equity	6,334.74	6,376.62	
Total equity attributable to owners of parent	6,429.85	6,460.9	
Non controlling interest	0	0	
Total equity	6,429.85	6,460.9	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	567.32	469.28	
Other non-current financial liabilities	2,864.66	1,477.35	
Total non-current financial liabilities	3,431.98	1,946.63	
Provisions, non-current	125.77	38.07	
Total non-current liabilities	3,557.75	1,984.7	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,069	740	
Trade payables, current	5,738.89	3,537.95	
Other current financial liabilities	2,142.66	1,799.75	
Total current financial liabilities	8,950.55	6,077.7	
Other current liabilities	220.85	180.28	
Provisions, current	166	71.34	
Total current liabilities	9,337.4	6,329.32	
Total liabilities	12,895.15	8,314.02	
Total equity and liabilities	19,325	14,774.92	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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] -1,416.49	[INR/shares] -1,695.21	[INR/shares] -1,416.49	[INR/shares] -1,695.21
Total basic earnings (loss) per share	[INR/shares] -1,416.49	[INR/shares] -1,695.21	[INR/shares] -1,416.49	[INR/shares] -1,695.21
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -1,416.49	[INR/shares] -1,695.21	[INR/shares] -1,416.49	[INR/shares] -1,695.21
Total diluted earnings (loss) per share	[INR/shares] -1,416.49	[INR/shares] -1,695.21	[INR/shares] -1,416.49	[INR/shares] -1,695.21

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	44,545.16	20,256.96
Other income	440.57	519.05
Total income	44,985.73	20,776.01
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	34,498.29	19,530.26
Changes in inventories of finished goods, work-in-progress and stock-in-trade	311.86	-896.3
Employee benefit expense	4,262.59	2,634.47
Finance costs	568.6	430.61
Depreciation, depletion and amortisation expense	1,209.8	675.88
Other expenses	16,620.99	11,125.95
Total expenses	57,472.13	33,500.87
Profit before exceptional items and tax	-12,486.4	-12,724.86
Total profit before tax	-12,486.4	-12,724.86
Tax expense [Abstract]		
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-12,486.4	-12,724.86
Total profit (loss) for period	-12,486.4	-12,724.86
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	-39.64	4.32
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-39.64	4.32
Total other comprehensive income	-39.64	4.32
Total comprehensive income	-12,526.04	-12,720.54
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	-39.64	4.32
Total comprehensive income	-12,526.04	-12,720.54
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -1,416.49	[INR/shares] -1,695.21
Total basic earnings (loss) per share	[INR/shares] -1,416.49	[INR/shares] -1,695.21
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -1,416.49	[INR/shares] -1,695.21
Total diluted earnings (loss) per share	[INR/shares] -1,416.49	[INR/shares] -1,695.21

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

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	1	
	01/04/2023 to 31/03/2024	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	Re-measurement (loss)/gain on defined benefit plans	Re-measurement (loss)/gain on defined benefit plans
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-39.64	4.32

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-12,486.4	-12,724.86		-12,486.4
Total comprehensive income	-12,486.4	-12,724.86		-12,486.4
Other changes in equity [Abstract]				
Other additions to reserves	737.55	314.29		737.55
Deductions to reserves [Abstract]				
Other deductions to reserves	777.19	380.02		777.19
Total deductions to reserves	777.19	380.02		777.19
Increase (decrease) through other contributions by owners, equity	12,484.16	15,837.2		12,484.16
Total other changes in equity	12,444.52	15,771.47		12,444.52
Total increase (decrease) in equity	-41.88	3,046.61		-41.88
Other equity at end of period	6,334.74	6,376.62	3,330.01	6,334.74

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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	-12,724.86		-12,486.4	-12,724.86
Total comprehensive income	-12,724.86		-12,486.4	-12,724.86
Other changes in equity [Abstract]				
Other additions to reserves	314.29		737.55	309.97
Deductions to reserves [Abstract]				
Other deductions to reserves	380.02		737.55	380.02
Total deductions to reserves	380.02		737.55	380.02
Increase (decrease) through other contributions by owners, equity	15,837.2		12,484.16	15,837.2
Total other changes in equity	15,771.47		12,484.16	15,767.15
Total increase (decrease) in equity	3,046.61		-2.24	3,042.29
Other equity at end of period	6,376.62	3,330.01	6,370.06	6,372.3

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Increase (decrease) through other contributions by owners, equity		12,484.16	15,837.2	
Total other changes in equity		12,484.16	15,837.2	
Total increase (decrease) in equity		12,484.16	15,837.2	
Other equity at end of period	3,330.01	35,498.32	23,014.16	7,176.96

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-12,486.4	-12,724.86		-12,486.4
Total comprehensive income	-12,486.4	-12,724.86		-12,486.4
Total increase (decrease) in equity	-12,486.4	-12,724.86		-12,486.4
Other equity at end of period	-29,128.26	-16,641.86	-3,917	-29,128.26

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Other retained earning [Member]		Other reserves [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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	-12,724.86		0	0
Total comprehensive income	-12,724.86		0	0
Other changes in equity [Abstract]				
Other additions to reserves			737.55	309.97
Deductions to reserves [Abstract]				
Other deductions to reserves			737.55	380.02
Total deductions to reserves			737.55	380.02
Total other changes in equity			0	-70.05
Total increase (decrease) in equity	-12,724.86		0	-70.05
Other equity at end of period	-16,641.86	-3,917	0	0
Description of nature of other reserves			Contribution from Holding Company	Contribution from Holding Company

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other reserves [Member]	Other equity components [Member]		
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	4.32	
Deductions to reserves [Abstract]				
Other deductions to reserves		39.64	0	
Total deductions to reserves		39.64	0	
Total other changes in equity		-39.64	4.32	
Total increase (decrease) in equity		-39.64	4.32	
Other equity at end of period	70.05	-35.32	4.32	0

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Other comprehensive income, others [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	0	0	
Total comprehensive income	0	0	
Other changes in equity [Abstract]			
Other additions to reserves	0	4.32	
Deductions to reserves [Abstract]			
Other deductions to reserves	39.64	0	
Total deductions to reserves	39.64	0	
Total other changes in equity	-39.64	4.32	
Total increase (decrease) in equity	-39.64	4.32	
Other equity at end of period	-35.32	4.32	0

[320000] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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	-12,486.4	-12,724.86	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	311.86	-896.3	
Adjustments for decrease (increase) in trade receivables, current	-2,528.68	-560.87	
Adjustments for decrease (increase) in other current assets	-563.28	-160.4	
Adjustments for other financial assets, non-current	-137.49	114.56	
Adjustments for other financial assets, current	21.12	-682.63	
Adjustments for other bank balances	23.44	16.33	
Adjustments for increase (decrease) in trade payables, current	2,200.15	1,797.42	
Adjustments for increase (decrease) in other current liabilities	40.75	118.89	
Adjustments for depreciation and amortisation expense	1,209.8	675.88	
Adjustments for provisions, current	192.52	170.9	
Adjustments for other financial liabilities, current	-535.96	1,128.83	
Adjustments for other financial liabilities, non-current	33.55	60.13	
Adjustments for unrealised foreign exchange losses gains	0.79	0.05	
Adjustments for interest income	(A) -263.83	(B) 95.84	
Adjustments for share-based payments	737.55	309.97	
Adjustments for fair value losses (gains)	79.82	0	
Total adjustments for reconcile profit (loss)	1,349.77	1,996.92	
Net cash flows from (used in) operations	-11,136.63	-10,727.94	
Income taxes paid (refund)	-4.87	108.38	
Other inflows (outflows) of cash	(C) -183.03	(D) 13.3	
Net cash flows from (used in) operating activities	-11,314.79	-10,823.02	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	1.98	0.75	
Purchase of property, plant and equipment	1,024.87	625.32	
Proceeds from sales of investment property	32,385.15	1,050	
Purchase of investment property	31,510.79	1,794.81	
Interest received	278.75	413.44	
Other inflows (outflows) of cash	3,100.39	-6,306.38	
Net cash flows from (used in) investing activities	3,230.61	-7,262.32	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0	0.02	
Proceeds from issuing other equity instruments	12,494.99	15,895	
Proceeds from issuing debentures notes bonds etc	427.04	1,209.28	
Payments of lease liabilities	853.89	501.05	
Interest paid	178.45	172.66	
Net cash flows from (used in) financing activities	11,889.69	16,430.59	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3,805.51	-1,654.75	
Net increase (decrease) in cash and cash equivalents	3,805.51	-1,654.75	
Cash and cash equivalents cash flow statement at end of period	3,982.85	177.34	1,832.09

Footnotes

(A) 1. Interest income on fixed deposit - (256.09) 2. Interest income on income tax refund - (5.53) 3. Interest on security deposit - (19.72) 4. Interest on borrowings - (178.45) 5. Interest on lease liabilities - (366.71)

(B) 1. Interest income on fixed deposit - (496.64) 2. Interest income on income tax refund - (0.29) 3. Interest on security deposit - (13.18) 4. Interest on borrowings - (172.66) 5. Interest on lease liabilities - (241.62)

(C) 1. Miscellaneous income - (8.61) 2. Gain on sale of mutual funds - (126.10) 3. Gain on termination of lease contracts - (24.52) 4. Loss on disposals of property, plant and equipment - 0.18 5. (Decrease) in provisions - (23.97)

(D) 1. Miscellaneous income - (0.07) 2. Gain on sale of mutual funds - (3.21) 3. Gain on termination of lease contracts - (5.66) 4. Loss on disposals of property, plant and equipment - 28.96 5. (Decrease) in provisions - (6.73)

[610100] Notes - List of accounting policies

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

	01/04/2023 to 31/03/2024
Disclosure of significant accounting policies [TextBlock]	Textual information (2) [See below]

Textual information (2)

Disclosure of significant accounting policies [Text Block]

Kiranakart Technologies Private Limited

Notes to Consolidated Financial Statements as at and for the year ended March 31, 2024

(All amounts are in RsMillion, unless otherwise stated)

1. Corporate 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 Company"). The Holding Company is Kiranakart Pte Limited, Singapore.

The Company is engaged in:

- a) licensing of intellectual property viz., brand 'Zepto' and several digital assets which have been designed, developed and owned by the Company including mobile application under the name and style of "Zepto" and website "www.zeptonow.com" (website and mobile application together known as "Platform") and technology support thereof to the Platform Licensees;
- b) trading of consumer goods on a business- to- business ("B2B") basis;
- c) logistic services such as storing, sorting, picking, packing, handling and delivery of consumer goods to the end consumers on behalf of third parties and other business support services;
- d) revenue from advertisements displayed on the Platform.

The subsidiary company is engaged in wholesale distribution of all types of consumer products.

The Holding Company and subsidiary Company hereinafter is referred to as the Group.

These Consolidated Financial statements were authorised for issue in accordance with a resolution by the Company's Board of Directors on September 19, 2024.

2. Material Accounting Policies

a. Basis of consolidation

(i) Subsidiary

The consolidated financial statements comprises the financial statements of the Company and it's subsidiary.

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, 2024 and March 31, 2023.

(ii) Consolidation Procedure

(i) 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.

(ii) Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of the subsidiary.

(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.

Profit or 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.

b. Basis of preparation and measurement

The consolidated financial statements are presented in Rs and all values are rounded to the nearest million (Rs000,000), except when otherwise indicated.

The Group has incurred a loss amounting to Rs12,486.39 (March 31,2023: Rs12,724.86), for the year ending March 31, 2024 and has accumulated losses of Rs29,128.25 as at March 31, 2024 (March 31, 2023 : Rs16,641.86), respectively.

The Holding Company has undertaken to provide financial and other support as necessary to enable the Company and its subsidiary to continue meeting its liabilities. Basis the support letter from the Holding Company, the Company is

confident of meeting its liabilities (including that of subsidiary) existing at the date of Balance Sheet as and when they fall due within a period of twelve months from the balance sheet date. Accordingly, the financial statements of the Company and its subsidiary have been prepared on a going concern basis.

i. Statement of compliance:

The Consolidated financial statements of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III), as applicable to the financial statements.

ii. Historical cost convention:

The Consolidated financial statements have been prepared on a historical cost basis and on the accrual basis, except for the following assets and liabilities which have been measured at fair value.

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

instruments),

(ii) Share based payments.

iii. New amended standards adopted by Group:

The Ministry of Corporate Affairs has notified Companies (Indian Accounting Standards) Amendment Rules, 2023 dated March 31, 2023 to amend the following Ind AS which are effective for annual periods beginning on or after April 01, 2023. The Group applied for the first-time these amendments:

(i) Definition of Accounting Estimates - Amendments to Ind AS 8

(ii) Disclosure of Accounting Policies - Amendments to Ind AS 1

(iii) Deferred Tax related to Assets and Liabilities arising from a Single Transaction - Amendments to Ind AS 12

The other amendments to Ind AS notified by these rules are primarily in the nature of classifications.

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

c. Current versus Non-Current Classification

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

(i) Expected to be realised or intended to be sold or consumed in normal operating cycle

(ii) Held primarily for the purpose of trading

(iii) Expected to be realised within twelve months after the reporting period, or

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

All other assets are classified as non-current.

A liability is current when:

(i) It is expected to be settled in normal operating cycle

(ii) It is held primarily for the purpose of trading

(iii) It is due to be settled within twelve months after the reporting period, or

(iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

The Group classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

d. Foreign Currencies

Functional and Presentation Currency

The Group 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 (₹). The Consolidated Financial Statements have been presented in Indian Rupees (₹), 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).

e. Fair value measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- (i) In the principal market for the asset or liability, or
- (ii) In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Group.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value

measurement as a whole:

- (i) Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- (ii) Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- (iii) Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level

input that is significant to the fair value measurement as a whole) at the end of each reporting period.

f. 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 assets:

Initial recognition and measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Group's business model for managing them. With the exception of trade receivables that do not contain a significant financing component or for which the Group has applied the practical expedient, the Group initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs. Trade receivables that do not contain a significant financing component or for which the Group has applied the practical expedient are measured at the transaction price determined under Ind AS 115. Refer to the accounting policies in section (f) Revenue from contracts with customers.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. Financial assets with cash flows that are not SPPI are classified and measured at fair value through profit or loss, irrespective of the business model.

The Group's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both. Financial assets classified and measured at amortised cost are held within a business model with the objective to hold financial assets in order to collect contractual cash flows while financial assets classified and measured at fair value through OCI are held within a business model with the objective of both holding to collect contractual cash flows and selling.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- (i) Financial assets at amortised cost (debt instruments)
- (ii) Financial assets at fair value through other comprehensive income (FVTOCI) with recycling of cumulative gains and losses (debt instruments)
- (iii) Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)
- (iv) Financial assets at fair value through profit or loss

Financial assets at amortised cost (debt instruments)

A 'financial asset' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR

amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The Group's financial assets at amortised cost includes trade receivables, and loan to an associate and loan to a director included under other non-current financial assets.

Financial assets at fair value through OCI (FVTOCI) (debt instruments)

A 'financial asset' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. For debt instruments, at fair value through OCI, interest income, foreign exchange revaluation and impairment losses or reversals are recognised in the profit or loss and computed in the same manner as for financial assets measured at amortised cost. The remaining fair value changes are recognised in OCI. Upon derecognition, the cumulative fair value changes recognised in OCI is reclassified from the equity to profit or loss.

The Group's debt instruments at fair value through OCI includes investments in quoted debt instruments included under other non-current financial assets.

Financial assets designated at fair value through OCI (equity instruments)

Upon initial recognition, the Group can elect to classify irrevocably its equity investments as equity instruments designated at fair value through OCI when they meet the definition of equity under Ind AS 32 Financial Instruments: Presentation and are not held for trading. The classification is determined on an instrument-by-instrument basis. Equity instruments which are held for trading and contingent consideration recognised by an acquirer in a business combination to which Ind AS 103 applies are classified as at FVTPL.

Gains and losses on these financial assets are never recycled to profit or loss. Dividends are recognised as other income in the statement of profit and loss when the right of payment has been established, except when the Group benefits from such proceeds as a recovery of part of the cost of the financial asset, in which case, such gains are recorded in OCI. Equity instruments designated at fair value through OCI are not subject to impairment assessment.

The Group elected to classify irrevocably its non-listed equity investments under this category.

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss are carried in the balance sheet at fair value with net changes in fair value recognised in the statement of profit and loss.

This category includes derivative instruments and listed equity investments which the Group had not irrevocably elected to classify at fair value through OCI. Dividends on listed equity investments are recognised in the statement of profit and loss when the right of payment has been established.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a Group of similar financial assets) is primarily derecognised (i.e. removed from the Group's consolidated balance sheet) when:

- (i) The rights to receive cash flows from the asset have expired, or
- (ii) The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement and either (a) the Group has transferred substantially all the risks and rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognise the transferred asset to the extent of the Group's continuing involvement. In that case, the Group also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Group could be required to repay.

The Group considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Group may also consider a financial asset to be in default when internal or external information indicates that the Group is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Group. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Group's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

Subsequent measurement

For purposes of subsequent measurement, financial liabilities are classified in two categories:

- Financial liabilities at fair value through profit or loss
- Financial liabilities at amortised cost (loans and borrowings)

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Group that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ losses are not subsequently transferred to P&L. However, the Group may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss. The Group has not designated any financial liability as at fair value through profit or loss.

Financial liabilities at amortised cost (Loans and borrowings)

This is the category most relevant to the Group. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

This category generally applies to borrowings.

Financial guarantee contracts

Financial guarantee contracts issued by the Group are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of

a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at

the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 115.

Optionally Convertible Redeemable Preference Shares (OCRPS)

The Group has treated OCRPS as a derivative instrument 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 a 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.

g. Impairment of non-financial assets

The carrying amounts of assets are reviewed at each balance sheet date. If there is any indication of impairment based on internal / external factors, an impairment loss is recognised, i.e. wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets net fair value and value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or Cash Generating Unit (CGU) exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life. The Company bases its impairment calculation on most recent budgets and forecast calculations, which are prepared for the Company's CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. A long-term growth rate is calculated and applied to project future cash flows after the fifth year. Impairment losses are recognised in the Statement of Profit and Loss.

An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the Statement of Profit or Loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

h. 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.

The Company has a policy under which assets are capitalized as of the invoice date or launch date of stores, whichever is later. Additionally, for leasehold improvements and electrical fittings, the capitalization date will be the launch date of stores.

The Group has established a threshold for the recognition of low-value assets. Under this policy, assets with an acquisition cost of Indian rupees five thousand 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.

Capital work in progress

Amount paid towards the acquisition of property, plant and equipment outstanding as of each reporting date and the cost of property, plant and equipment not ready for intended use before such date are disclosed under capital work-in-progress. The capital work- in-progress is carried at cost, comprising direct cost, related incidental expenses and attributable interest. No depreciation is charged on the capital work in progress until the asset is ready for the intended use.

Depreciation Expense

The Group depreciates property, plant and equipment over the estimated useful life on a straight-line basis from the date the assets are available for use. The residual value for leasehold improvements and electrical installations and equipment's is considered to be 0%.

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

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 equipment's	5 years
Electrical Installations and equipment	5 years
Lease hold improvements	5 years
Motor Vehicles	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 residual values, useful life and methods of depreciation of PPE are reviewed at each financial year end.

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.

i. 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 indefinite 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.

Intangible assets are amortised as per straight line basis based on the following useful life:

Category of assets	Estimated useful life
Intangible Assets	5 years

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.

j. Cash and Cash Equivalents

Cash and cash equivalents comprise cash at banks and on hand and short term deposits with an original maturity of three months or less that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value.

k. 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. 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 income 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.

I. 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.

The group does not recognize a "contingent liability" but discloses the same as per the requirements of IndAs-37.

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.

The group does not recognize a contingent asset since it may result in the recognition of income that may never be realized.

m. 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.

n. Retirement and other 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.

Re-measurements, comprising of actuarial gains and losses, excluding net interest on defined benefit liabilities, 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:

- (i) Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements.
- (ii) Net interest expense.

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

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 obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer the settlement for at least twelve months after 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 Group) 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 Company's best estimate of the number or equity instruments

that will ultimately vest. The statement of profit and loss expense or credit for a year 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 equity contribution which is then transferred to payable to Holding Company and in line with the guidance for group share based payments. That cost is recognised, together with a corresponding increase in liabilities, over the year in which the performance and/or service conditions are fulfilled in employee benefits expense. The cumulative expense recognised for cash settled transactions at each reporting date until the vesting date reflects the extent to which the vesting year has expired and the Company's best estimate of the number

of equity instruments that will ultimately vest. The expense or credit in the statement of profit and loss for a year represents the movement in cumulative expense recognised as at the beginning and end of that year and is recognised in employee benefits expense.

Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Group's best estimate of the number of equity instruments that will ultimately vest. 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 of 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.

This transaction is within the scope of Ind AS 102 for the entity receiving the services. Even if the Company is not a party to the agreement with its employees, it nevertheless records a cost for this transaction. In effect, the accounting treatment is representing that the Company has received a capital contribution from the Holding Company, which the Company has then 'spent' on employee remuneration.

This is reimburse by the Company to the Holding company.

o. 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.

Company 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 accumulated 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 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 transfers 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.

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.

p. Revenue from contracts with customers

Revenue from contracts with customers 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 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 is recognised upon transfer of control of promised products to customer in an amount that reflects the consideration which the Company expects to receive in exchange for products. Revenue from the sale of products is recognised when products are delivered to customer.

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 at a point in time when the products are delivered to the end customers.

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.

Income from advertisement services

Revenue from advertising services is recognized over time during the contractual service period when the services have been performed and rendered.

Income from intellectual property services

Revenue from intellectual property services is recognized over time as per the contractual service period when the services have been performed and rendered.

Contract Balances

Contract assets

A contract asset is initially recognised for revenue earned from rendering services because the receipt of consideration is conditional on successful completion of rendering the services. Upon completion of the rendering of the services and acceptance by the customer, the amount is recognised as contract assets is reclassified to trade receivables.

Contract assets are subject to impairment assessment. Refer to accounting policies on impairment of financial assets in section t) Financial instruments – initial recognition and subsequent measurement.

Trade receivables

A receivable is recognised if an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in section (t) Financial instruments – initial recognition and subsequent measurement.

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before the Group transfers the related goods or services. Contract liabilities are recognised as revenue when the Group performs under the contract (i.e., transfers control of the related goods or services to the customer).

q. 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.

r. 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.

s. 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.

Diluted EPS is determined by adjusting profit attributable to equity shareholders and the weighted average number of equity shares outstanding, for the effects of all dilutive potential equity shares if the same are dilutive in nature.

t. 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.

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.

u. Event occurring after balance sheet date

Based on the nature of the event, the Group identifies the events occurring between the balance sheet date and the date on which the Consolidated financial statements are approved as 'Adjusting Event' and 'Non-adjusting event'. Adjustments to assets and liabilities are made for events occurring after the balance sheet date that provide additional information materially affecting the determination of the amounts relating to conditions existing at the balance sheet date or because of statutory requirements or because of their special nature. For non-adjusting events, the Group may provide a disclosure in the Consolidated financial statements considering the nature of the transaction.

3. 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.

a. 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 to Consolidated Financial Statements.

b. Employee benefits plan

The cost of the defined benefit gratuity plan, compensated absences and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation. Future salary increases are based on expected future inflation rates. The mortality rate is based on publicly available mortality tables for the country. Those mortality tables tend to change only at interval in response to demographic changes.

c. Income tax and deferred tax

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.

d. Impairment of 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.

e. Share based payment

Estimating fair value for share-based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the share option, volatility, dividend yield, forfeiture rate and making assumptions about them. The assumptions and models used for estimating fair value for share-based payment transactions are disclosed in note 34.

f. Provision

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

g. Fair Value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

h. Leases-Estimating the incremental borrowing rates

The Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest that the Group would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The IBR therefore reflects what the Group 'would have to pay', which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease.

The Group estimates the IBR using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates (such as the Group's credit rating).

i. 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.

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (3) [See below]	Textual information (4) [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 (5) [See below]	

Textual information (3)

Statement of Ind AS compliance [Text Block]

Basis of preparation and measurement

The consolidated financial statements are presented in and all values are rounded to the nearest million (000,000), except when otherwise indicated.

The Group has incurred a loss amounting to 12,486.39 (March 31,2023: 12,724.86), for the year ending March 31, 2024 and has accumulated losses of 29,128.25 as at March 31, 2024 (March 31, 2023 : 16,641.86), respectively.

The Holding Company has undertaken to provide financial and other support as necessary to enable the Company and its subsidiary to continue meeting its liabilities. Basis the support letter from the Holding Company, the Company is confident of meeting its liabilities (including that of subsidiary) existing at the date of Balance Sheet as and when they fall due within a period of twelve months from the balance sheet date. Accordingly, the financial statements of the Company and its subsidiary have been prepared on a going concern basis.

i. Statement of compliance:

The Consolidated financial statements of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III), as applicable to the financial statements.

ii. Historical cost convention:

The Consolidated financial statements have been prepared on a historical cost basis and on the accrual basis, except for the following assets and liabilities which have been measured at fair value.

- (i) Certain financial assets and liabilities measured at Fair value (refer accounting policy regarding financial instruments),
- (ii) Share based payments.

iii. New amended standards adopted by Group:

The Ministry of Corporate Affairs has notified Companies (Indian Accounting Standards) Amendment Rules, 2023 dated March 31, 2023 to amend the following Ind AS which are effective for annual periods beginning on or after April 01, 2023. The Group applied for the first-time these amendments:

- (i) Definition of Accounting Estimates - Amendments to Ind AS 8
- (ii) Disclosure of Accounting Policies - Amendments to Ind AS 1
- (iii) Deferred Tax related to Assets and Liabilities arising from a Single Transaction - Amendments to Ind AS 12

The other amendments to Ind AS notified by these rules are primarily in the nature of classifications.

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

Textual information (4)

Statement of Ind AS compliance [Text Block]

Basis of preparation and measurement

The consolidated financial statements are presented in and all values are rounded to the nearest million (000,000), except when otherwise indicated.

The Group has incurred a loss amounting to 12,486.39 (March 31,2023: 12,724.86), for the year ending March 31, 2024 and has accumulated losses of 29,128.25 as at March 31, 2024 (March 31, 2023 : 16,641.86), respectively.

The Holding Company has undertaken to provide financial and other support as necessary to enable the Company and its subsidiary to continue meeting its liabilities. Basis the support letter from the Holding Company, the Company is confident of meeting its liabilities (including that of subsidiary) existing at the date of Balance Sheet as and when they fall due within a period of twelve months from the balance sheet date. Accordingly, the financial statements of the Company and its subsidiary have been prepared on a going concern basis.

i. Statement of compliance:

The Consolidated financial statements of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III), as applicable to the financial statements.

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- (i) Certain financial assets and liabilities measured at Fair value (refer accounting policy regarding financial instruments),
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The other amendments to Ind AS notified by these rules are primarily in the nature of classifications.

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

Textual information (5)

Disclosure of significant accounting policies [Text Block]

Kiranakart Technologies Private Limited

Notes to Consolidated Financial Statements as at and for the year ended March 31, 2024

(All amounts are in RsMillion, unless otherwise stated)

1. Corporate 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 Company"). The Holding Company is Kiranakart Pte Limited, Singapore.

The Company is engaged in:

- a) licensing of intellectual property viz., brand 'Zepto' and several digital assets which have been designed, developed and owned by the Company including mobile application under the name and style of "Zepto" and website "www.zeptonow.com" (website and mobile application together known as "Platform") and technology support thereof to the Platform Licensees;
- b) trading of consumer goods on a business- to- business ("B2B") basis;
- c) logistic services such as storing, sorting, picking, packing, handling and delivery of consumer goods to the end consumers on behalf of third parties and other business support services;
- d) revenue from advertisements displayed on the Platform.

The subsidiary company is engaged in wholesale distribution of all types of consumer products.

The Holding Company and subsidiary Company hereinafter is referred to as the Group.

These Consolidated Financial statements were authorised for issue in accordance with a resolution by the Company's Board of Directors on September 19, 2024.

2. Material Accounting Policies

a. Basis of consolidation

(i) Subsidiary

The consolidated financial statements comprises the financial statements of the Company and it's subsidiary.

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, 2024 and March 31, 2023.

(ii) Consolidation Procedure

(i) 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.

(ii) Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of the subsidiary.

(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.

Profit or 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.

b. Basis of preparation and measurement

The consolidated financial statements are presented in Rs and all values are rounded to the nearest million (Rs000,000), except when otherwise indicated.

The Group has incurred a loss amounting to Rs12,486.39 (March 31,2023: Rs12,724.86), for the year ending March 31, 2024 and has accumulated losses of Rs29,128.25 as at March 31, 2024 (March 31, 2023 : Rs16,641.86), respectively.

The Holding Company has undertaken to provide financial and other support as necessary to enable the Company and its subsidiary to continue meeting its liabilities. Basis the support letter from the Holding Company, the Company is

confident of meeting its liabilities (including that of subsidiary) existing at the date of Balance Sheet as and when they fall due within a period of twelve months from the balance sheet date. Accordingly, the financial statements of the Company and its subsidiary have been prepared on a going concern basis.

i. Statement of compliance:

The Consolidated financial statements of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III), as applicable to the financial statements.

ii. Historical cost convention:

The Consolidated financial statements have been prepared on a historical cost basis and on the accrual basis, except for the following assets and liabilities which have been measured at fair value.

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

instruments),

(ii) Share based payments.

iii. New amended standards adopted by Group:

The Ministry of Corporate Affairs has notified Companies (Indian Accounting Standards) Amendment Rules, 2023 dated March 31, 2023 to amend the following Ind AS which are effective for annual periods beginning on or after April 01, 2023. The Group applied for the first-time these amendments:

(i) Definition of Accounting Estimates - Amendments to Ind AS 8

(ii) Disclosure of Accounting Policies - Amendments to Ind AS 1

(iii) Deferred Tax related to Assets and Liabilities arising from a Single Transaction - Amendments to Ind AS 12

The other amendments to Ind AS notified by these rules are primarily in the nature of classifications.

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

c. Current versus Non-Current Classification

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

(i) Expected to be realised or intended to be sold or consumed in normal operating cycle

(ii) Held primarily for the purpose of trading

(iii) Expected to be realised within twelve months after the reporting period, or

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

All other assets are classified as non-current.

A liability is current when:

(i) It is expected to be settled in normal operating cycle

(ii) It is held primarily for the purpose of trading

(iii) It is due to be settled within twelve months after the reporting period, or

(iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

The Group classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

d. Foreign Currencies

Functional and Presentation Currency

The Group 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 (₹). The Consolidated Financial Statements have been presented in Indian Rupees (₹), 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).

e. Fair value measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- (i) In the principal market for the asset or liability, or
- (ii) In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Group.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value

measurement as a whole:

- (i) Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- (ii) Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- (iii) Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level

input that is significant to the fair value measurement as a whole) at the end of each reporting period.

f. 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 assets:

Initial recognition and measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Group's business model for managing them. With the exception of trade receivables that do not contain a significant financing component or for which the Group has applied the practical expedient, the Group initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs. Trade receivables that do not contain a significant financing component or for which the Group has applied the practical expedient are measured at the transaction price determined under Ind AS 115. Refer to the accounting policies in section (f) Revenue from contracts with customers.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. Financial assets with cash flows that are not SPPI are classified and measured at fair value through profit or loss, irrespective of the business model.

The Group's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both. Financial assets classified and measured at amortised cost are held within a business model with the objective to hold financial assets in order to collect contractual cash flows while financial assets classified and measured at fair value through OCI are held within a business model with the objective of both holding to collect contractual cash flows and selling.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- (i) Financial assets at amortised cost (debt instruments)
- (ii) Financial assets at fair value through other comprehensive income (FVTOCI) with recycling of cumulative gains and losses (debt instruments)
- (iii) Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)
- (iv) Financial assets at fair value through profit or loss

Financial assets at amortised cost (debt instruments)

A 'financial asset' is measured at the amortised cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR

amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The Group's financial assets at amortised cost includes trade receivables, and loan to an associate and loan to a director included under other non-current financial assets.

Financial assets at fair value through OCI (FVTOCI) (debt instruments)

A 'financial asset' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. For debt instruments, at fair value through OCI, interest income, foreign exchange revaluation and impairment losses or reversals are recognised in the profit or loss and computed in the same manner as for financial assets measured at amortised cost. The remaining fair value changes are recognised in OCI. Upon derecognition, the cumulative fair value changes recognised in OCI is reclassified from the equity to profit or loss.

The Group's debt instruments at fair value through OCI includes investments in quoted debt instruments included under other non-current financial assets.

Financial assets designated at fair value through OCI (equity instruments)

Upon initial recognition, the Group can elect to classify irrevocably its equity investments as equity instruments designated at fair value through OCI when they meet the definition of equity under Ind AS 32 Financial Instruments: Presentation and are not held for trading. The classification is determined on an instrument-by-instrument basis. Equity instruments which are held for trading and contingent consideration recognised by an acquirer in a business combination to which Ind AS 103 applies are classified as at FVTPL.

Gains and losses on these financial assets are never recycled to profit or loss. Dividends are recognised as other income in the statement of profit and loss when the right of payment has been established, except when the Group benefits from such proceeds as a recovery of part of the cost of the financial asset, in which case, such gains are recorded in OCI. Equity instruments designated at fair value through OCI are not subject to impairment assessment.

The Group elected to classify irrevocably its non-listed equity investments under this category.

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss are carried in the balance sheet at fair value with net changes in fair value recognised in the statement of profit and loss.

This category includes derivative instruments and listed equity investments which the Group had not irrevocably elected to classify at fair value through OCI. Dividends on listed equity investments are recognised in the statement of profit and loss when the right of payment has been established.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a Group of similar financial assets) is primarily derecognised (i.e. removed from the Group's consolidated balance sheet) when:

- (i) The rights to receive cash flows from the asset have expired, or
- (ii) The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement and either (a) the Group has transferred substantially all the risks and rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognise the transferred asset to the extent of the Group's continuing involvement. In that case, the Group also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Group could be required to repay.

The Group considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Group may also consider a financial asset to be in default when internal or external information indicates that the Group is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Group. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Group's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

Subsequent measurement

For purposes of subsequent measurement, financial liabilities are classified in two categories:

- Financial liabilities at fair value through profit or loss
- Financial liabilities at amortised cost (loans and borrowings)

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Group that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ losses are not subsequently transferred to P&L. However, the Group may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss. The Group has not designated any financial liability as at fair value through profit or loss.

Financial liabilities at amortised cost (Loans and borrowings)

This is the category most relevant to the Group. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

This category generally applies to borrowings.

Financial guarantee contracts

Financial guarantee contracts issued by the Group are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of

a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at

the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 115.

Optionally Convertible Redeemable Preference Shares (OCRPS)

The Group has treated OCRPS as a derivative instrument 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 a 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.

g. Impairment of non-financial assets

The carrying amounts of assets are reviewed at each balance sheet date. If there is any indication of impairment based on internal / external factors, an impairment loss is recognised, i.e. wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets net fair value and value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or Cash Generating Unit (CGU) exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life. The Company bases its impairment calculation on most recent budgets and forecast calculations, which are prepared for the Company's CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. A long-term growth rate is calculated and applied to project future cash flows after the fifth year. Impairment losses are recognised in the Statement of Profit and Loss.

An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the Statement of Profit or Loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

h. 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.

The Company has a policy under which assets are capitalized as of the invoice date or launch date of stores, whichever is later. Additionally, for leasehold improvements and electrical fittings, the capitalization date will be the launch date of stores.

The Group has established a threshold for the recognition of low-value assets. Under this policy, assets with an acquisition cost of Indian rupees five thousand 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.

Capital work in progress

Amount paid towards the acquisition of property, plant and equipment outstanding as of each reporting date and the cost of property, plant and equipment not ready for intended use before such date are disclosed under capital work-in-progress. The capital work- in-progress is carried at cost, comprising direct cost, related incidental expenses and attributable interest. No depreciation is charged on the capital work in progress until the asset is ready for the intended use.

Depreciation Expense

The Group depreciates property, plant and equipment over the estimated useful life on a straight-line basis from the date the assets are available for use. The residual value for leasehold improvements and electrical installations and equipment's is considered to be 0%.

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

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 equipment's	5 years
Electrical Installations and equipment	5 years
Lease hold improvements	5 years
Motor Vehicles	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 residual values, useful life and methods of depreciation of PPE are reviewed at each financial year end.

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.

i. 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 indefinite 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.

Intangible assets are amortised as per straight line basis based on the following useful life:

Category of assets	Estimated useful life
Intangible Assets	5 years

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.

j. Cash and Cash Equivalents

Cash and cash equivalents comprise cash at banks and on hand and short term deposits with an original maturity of three months or less that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value.

k. 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. 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 income 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.

I. 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.

The group does not recognize a "contingent liability" but discloses the same as per the requirements of IndAs-37.

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.

The group does not recognize a contingent asset since it may result in the recognition of income that may never be realized.

m. 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.

n. Retirement and other 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.

Re-measurements, comprising of actuarial gains and losses, excluding net interest on defined benefit liabilities, 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:

- (i) Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements.
- (ii) Net interest expense.

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

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 obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer the settlement for at least twelve months after 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 Group) 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 Company's best estimate of the number or equity instruments

that will ultimately vest. The statement of profit and loss expense or credit for a year 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 equity contribution which is then transferred to payable to Holding Company and in line with the guidance for group share based payments. That cost is recognised, together with a corresponding increase in liabilities, over the year in which the performance and/or service conditions are fulfilled in employee benefits expense. The cumulative expense recognised for cash settled transactions at each reporting date until the vesting date reflects the extent to which the vesting year has expired and the Company's best estimate of the number

of equity instruments that will ultimately vest. The expense or credit in the statement of profit and loss for a year represents the movement in cumulative expense recognised as at the beginning and end of that year and is recognised in employee benefits expense.

Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Group's best estimate of the number of equity instruments that will ultimately vest. 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 of 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.

This transaction is within the scope of Ind AS 102 for the entity receiving the services. Even if the Company is not a party to the agreement with its employees, it nevertheless records a cost for this transaction. In effect, the accounting treatment is representing that the Company has received a capital contribution from the Holding Company, which the Company has then 'spent' on employee remuneration.

This is reimburse by the Company to the Holding company.

o. 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.

Company 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 accumulated 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 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 transfers 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.

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.

p. Revenue from contracts with customers

Revenue from contracts with customers 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 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 is recognised upon transfer of control of promised products to customer in an amount that reflects the consideration which the Company expects to receive in exchange for products. Revenue from the sale of products is recognised when products are delivered to customer.

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 at a point in time when the products are delivered to the end customers.

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.

Income from advertisement services

Revenue from advertising services is recognized over time during the contractual service period when the services have been performed and rendered.

Income from intellectual property services

Revenue from intellectual property services is recognized over time as per the contractual service period when the services have been performed and rendered.

Contract Balances

Contract assets

A contract asset is initially recognised for revenue earned from rendering services because the receipt of consideration is conditional on successful completion of rendering the services. Upon completion of the rendering of the services and acceptance by the customer, the amount is recognised as contract assets is reclassified to trade receivables.

Contract assets are subject to impairment assessment. Refer to accounting policies on impairment of financial assets in section t) Financial instruments – initial recognition and subsequent measurement.

Trade receivables

A receivable is recognised if an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in section (t) Financial instruments – initial recognition and subsequent measurement.

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before the Group transfers the related goods or services. Contract liabilities are recognised as revenue when the Group performs under the contract (i.e., transfers control of the related goods or services to the customer).

q. 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.

r. 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.

s. 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.

Diluted EPS is determined by adjusting profit attributable to equity shareholders and the weighted average number of equity shares outstanding, for the effects of all dilutive potential equity shares if the same are dilutive in nature.

t. 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.

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.

u. Event occurring after balance sheet date

Based on the nature of the event, the Group identifies the events occurring between the balance sheet date and the date on which the Consolidated financial statements are approved as 'Adjusting Event' and 'Non-adjusting event'. Adjustments to assets and liabilities are made for events occurring after the balance sheet date that provide additional information materially affecting the determination of the amounts relating to conditions existing at the balance sheet date or because of statutory requirements or because of their special nature. For non-adjusting events, the Group may provide a disclosure in the Consolidated financial statements considering the nature of the transaction.

3. 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.

a. 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 to Consolidated Financial Statements.

b. Employee benefits plan

The cost of the defined benefit gratuity plan, compensated absences and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation. Future salary increases are based on expected future inflation rates. The mortality rate is based on publicly available mortality tables for the country. Those mortality tables tend to change only at interval in response to demographic changes.

c. Income tax and deferred tax

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.

d. Impairment of 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.

e. Share based payment

Estimating fair value for share-based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the share option, volatility, dividend yield, forfeiture rate and making assumptions about them. The assumptions and models used for estimating fair value for share-based payment transactions are disclosed in note 34.

f. Provision

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

g. Fair Value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

h. Leases-Estimating the incremental borrowing rates

The Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest that the Group would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The IBR therefore reflects what the Group 'would have to pay', which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease.

The Group estimates the IBR using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates (such as the Group's credit rating).

i. 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.

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 Millions of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	881.74	590.18		881.74
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-487.22	-249.08		
Total Depreciation property plant and equipment	-487.22	-249.08		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.16	29.79		3.31
Total disposals and retirements, property, plant and equipment	2.16	29.79		3.31
Total increase (decrease) in property, plant and equipment	392.36	311.31		878.43
Property, plant and equipment at end of period	1,457.05	1,064.69	753.38	2,230.58

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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	590.18			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			487.22	249.08
Total Depreciation property plant and equipment			487.22	249.08
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	37.05		1.15	7.26
Total disposals and retirements, property, plant and equipment	37.05		1.15	7.26
Total increase (decrease) in property, plant and equipment	553.13		486.07	241.82
Property, plant and equipment at end of period	1,352.15	799.02	773.53	287.46

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Furniture and fixtures [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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		256.37	125.94	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-109.04	-52.1	
Total Depreciation property plant and equipment		-109.04	-52.1	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	1.12	
Total disposals and retirements, property, plant and equipment		0	1.12	
Total increase (decrease) in property, plant and equipment		147.33	72.72	
Property, plant and equipment at end of period	45.64	401.19	253.86	181.14

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

..(4)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	256.37	125.94		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				109.04
Total Depreciation property plant and equipment				109.04
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	1.36		0
Total disposals and retirements, property, plant and equipment	0	1.36		0
Total increase (decrease) in property, plant and equipment	256.37	124.58		109.04
Property, plant and equipment at end of period	571.42	315.05	190.47	170.23

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

..(5)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	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]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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			256.37	125.94
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	52.1		-109.04	-52.1
Total Depreciation property plant and equipment	52.1		-109.04	-52.1
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.24		0	1.12
Total disposals and retirements, property, plant and equipment	0.24		0	1.12
Total increase (decrease) in property, plant and equipment	51.86		147.33	72.72
Property, plant and equipment at end of period	61.19	9.33	401.19	253.86

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

..(6)

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

Classes of property, plant and equipment [Axis]	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]	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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		256.37	125.94	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	1.36	
Total disposals and retirements, property, plant and equipment		0	1.36	
Total increase (decrease) in property, plant and equipment		256.37	124.58	
Property, plant and equipment at end of period	181.14	571.42	315.05	190.47

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

..(7)

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

Classes of property, plant and equipment [Axis]	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]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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				2.7
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	109.04	52.1		-0.84
Total Depreciation property plant and equipment	109.04	52.1		-0.84
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0.24		0
Total disposals and retirements, property, plant and equipment	0	0.24		0
Total increase (decrease) in property, plant and equipment	109.04	51.86		1.86
Property, plant and equipment at end of period	170.23	61.19	9.33	3.93

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

..(8)

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

Classes of property, plant and equipment [Axis]	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]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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	2.07		2.7	2.07
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.31			
Total Depreciation property plant and equipment	-0.31			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.29		0	1.64
Total disposals and retirements, property, plant and equipment	1.29		0	1.64
Total increase (decrease) in property, plant and equipment	0.47		2.7	0.43
Property, plant and equipment at end of period	2.07	1.6	4.77	2.07

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

..(9)

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

Classes of property, plant and equipment [Axis]	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]	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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		0.84	0.31	
Total Depreciation property plant and equipment		0.84	0.31	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0.35	
Total disposals and retirements, property, plant and equipment		0	0.35	
Total increase (decrease) in property, plant and equipment		0.84	-0.04	
Property, plant and equipment at end of period	1.64	0.84	0	0.04

Disclosure of detailed information about property, plant and equipment [Table]**..(10)**

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	2.7	2.07		2.7
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.84	-0.31		
Total Depreciation property plant and equipment	-0.84	-0.31		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	1.29		0
Total disposals and retirements, property, plant and equipment	0	1.29		0
Total increase (decrease) in property, plant and equipment	1.86	0.47		2.7
Property, plant and equipment at end of period	3.93	2.07	1.6	4.77

Disclosure of detailed information about property, plant and equipment [Table]**..(11)**

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

Classes of property, plant and equipment [Axis]	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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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	2.07			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.84	0.31
Total Depreciation property plant and equipment			0.84	0.31
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.64		0	0.35
Total disposals and retirements, property, plant and equipment	1.64		0	0.35
Total increase (decrease) in property, plant and equipment	0.43		0.84	-0.04
Property, plant and equipment at end of period	2.07	1.64	0.84	0

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

..(12)

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

Classes of property, plant and equipment [Axis]	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]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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		2.7	2.07	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.84	-0.31	
Total Depreciation property plant and equipment		-0.84	-0.31	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	1.29	
Total disposals and retirements, property, plant and equipment		0	1.29	
Total increase (decrease) in property, plant and equipment		1.86	0.47	
Property, plant and equipment at end of period	0.04	3.93	2.07	1.6

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

..(13)

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	2.7	2.07		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.84
Total Depreciation property plant and equipment				0.84
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	1.64		0
Total disposals and retirements, property, plant and equipment	0	1.64		0
Total increase (decrease) in property, plant and equipment	2.7	0.43		0.84
Property, plant and equipment at end of period	4.77	2.07	1.64	0.84

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

..(14)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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			2.7	2.07
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.31		-0.84	-0.31
Total Depreciation property plant and equipment	0.31		-0.84	-0.31
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.35		0	1.29
Total disposals and retirements, property, plant and equipment	0.35		0	1.29
Total increase (decrease) in property, plant and equipment	-0.04		1.86	0.47
Property, plant and equipment at end of period	0	0.04	3.93	2.07

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

..(15)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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		2.7	2.07	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	1.64	
Total disposals and retirements, property, plant and equipment		0	1.64	
Total increase (decrease) in property, plant and equipment		2.7	0.43	
Property, plant and equipment at end of period	1.6	4.77	2.07	1.64

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

..(16)

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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				156.34
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.84	0.31		-59.24
Total Depreciation property plant and equipment	0.84	0.31		-59.24
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0.35		0
Total disposals and retirements, property, plant and equipment	0	0.35		0
Total increase (decrease) in property, plant and equipment	0.84	-0.04		97.1
Property, plant and equipment at end of period	0.84	0	0.04	203.49

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

..(17)

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

Classes of property, plant and equipment [Axis]	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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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	82.62		156.34	82.62
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-16.18			
Total Depreciation property plant and equipment	-16.18			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.1		0	0.12
Total disposals and retirements, property, plant and equipment	0.1		0	0.12
Total increase (decrease) in property, plant and equipment	66.34		156.34	82.5
Property, plant and equipment at end of period	106.39	40.05	280.74	124.4

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

..(18)

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

Classes of property, plant and equipment [Axis]	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]		
		31/03/2022	01/04/2023 to 31/03/2024	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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		59.24	16.18	
Total Depreciation property plant and equipment		59.24	16.18	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0.02	
Total disposals and retirements, property, plant and equipment		0	0.02	
Total increase (decrease) in property, plant and equipment		59.24	16.16	
Property, plant and equipment at end of period	41.9	77.25	18.01	1.85

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

..(19)

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	156.34	82.62		156.34
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-59.24	-16.18		
Total Depreciation property plant and equipment	-59.24	-16.18		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0.1		0
Total disposals and retirements, property, plant and equipment	0	0.1		0
Total increase (decrease) in property, plant and equipment	97.1	66.34		156.34
Property, plant and equipment at end of period	203.49	106.39	40.05	280.74

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

..(20)

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

Classes of property, plant and equipment [Axis]	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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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	82.62			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			59.24	16.18
Total Depreciation property plant and equipment			59.24	16.18
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.12		0	0.02
Total disposals and retirements, property, plant and equipment	0.12		0	0.02
Total increase (decrease) in property, plant and equipment	82.5		59.24	16.16
Property, plant and equipment at end of period	124.4	41.9	77.25	18.01

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

..(21)

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

Classes of property, plant and equipment [Axis]	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]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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		145.37	121.77	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-105.1	-67.5	
Total Depreciation property plant and equipment		-105.1	-67.5	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.91	1.17	
Total disposals and retirements, property, plant and equipment		0.91	1.17	
Total increase (decrease) in property, plant and equipment		39.36	53.1	
Property, plant and equipment at end of period	1.85	228.39	189.03	135.93

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

..(22)

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	145.37	121.77		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				105.1
Total Depreciation property plant and equipment				105.1
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.67	1.91		0.76
Total disposals and retirements, property, plant and equipment	1.67	1.91		0.76
Total increase (decrease) in property, plant and equipment	143.7	119.86		104.34
Property, plant and equipment at end of period	412.06	268.36	148.5	183.67

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

..(23)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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			145.37	121.77
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	67.5		-105.1	-67.5
Total Depreciation property plant and equipment	67.5		-105.1	-67.5
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.74		0.91	1.17
Total disposals and retirements, property, plant and equipment	0.74		0.91	1.17
Total increase (decrease) in property, plant and equipment	66.76		39.36	53.1
Property, plant and equipment at end of period	79.33	12.57	228.39	189.03

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

..(24)

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

Classes of property, plant and equipment [Axis]	Computer equipments [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]	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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		145.37	121.77	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.67	1.91	
Total disposals and retirements, property, plant and equipment		1.67	1.91	
Total increase (decrease) in property, plant and equipment		143.7	119.86	
Property, plant and equipment at end of period	135.93	412.06	268.36	148.5

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

..(25)

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				55.33
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	105.1	67.5		-87.85
Total Depreciation property plant and equipment	105.1	67.5		-87.85
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.76	0.74		0
Total disposals and retirements, property, plant and equipment	0.76	0.74		0
Total increase (decrease) in property, plant and equipment	104.34	66.76		-32.52
Property, plant and equipment at end of period	183.67	79.33	12.57	171.08

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

..(26)

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

Classes of property, plant and equipment [Axis]	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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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	63.6		55.33	63.6
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-54.83			
Total Depreciation property plant and equipment	-54.83			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	24.89		0	30.68
Total disposals and retirements, property, plant and equipment	24.89		0	30.68
Total increase (decrease) in property, plant and equipment	-16.12		55.33	32.92
Property, plant and equipment at end of period	203.6	219.72	320.37	265.04

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

..(27)

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

Classes of property, plant and equipment [Axis]	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]		
		31/03/2022	01/04/2023 to 31/03/2024	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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		87.85	54.83	
Total Depreciation property plant and equipment		87.85	54.83	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	5.79	
Total disposals and retirements, property, plant and equipment		0	5.79	
Total increase (decrease) in property, plant and equipment		87.85	49.04	
Property, plant and equipment at end of period	232.12	149.29	61.44	12.4

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

..(28)

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	55.33	63.6		55.33
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-87.85	-54.83		
Total Depreciation property plant and equipment	-87.85	-54.83		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	24.89		0
Total disposals and retirements, property, plant and equipment	0	24.89		0
Total increase (decrease) in property, plant and equipment	-32.52	-16.12		55.33
Property, plant and equipment at end of period	171.08	203.6	219.72	320.37

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

..(29)

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

Classes of property, plant and equipment [Axis]	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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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	63.6			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			87.85	54.83
Total Depreciation property plant and equipment			87.85	54.83
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	30.68		0	5.79
Total disposals and retirements, property, plant and equipment	30.68		0	5.79
Total increase (decrease) in property, plant and equipment	32.92		87.85	49.04
Property, plant and equipment at end of period	265.04	232.12	149.29	61.44

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

..(30)

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

Classes of property, plant and equipment [Axis]	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]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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		265.63	194.18	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-125.15	-58.16	
Total Depreciation property plant and equipment		-125.15	-58.16	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.25	1.22	
Total disposals and retirements, property, plant and equipment		1.25	1.22	
Total increase (decrease) in property, plant and equipment		139.23	134.8	
Property, plant and equipment at end of period	12.4	448.97	309.74	174.94

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

..(31)

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

Classes of property, plant and equipment [Axis]	Other 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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	265.63	194.18		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				125.15
Total Depreciation property plant and equipment				125.15
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.64	1.34		0.39
Total disposals and retirements, property, plant and equipment	1.64	1.34		0.39
Total increase (decrease) in property, plant and equipment	263.99	192.84		124.76
Property, plant and equipment at end of period	641.22	377.23	184.39	192.25

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

..(32)

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

Classes of property, plant and equipment [Axis]	Other 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]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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			265.63	194.18
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	58.16		-125.15	-58.16
Total Depreciation property plant and equipment	58.16		-125.15	-58.16
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.12		1.25	1.22
Total disposals and retirements, property, plant and equipment	0.12		1.25	1.22
Total increase (decrease) in property, plant and equipment	58.04		139.23	134.8
Property, plant and equipment at end of period	67.49	9.45	448.97	309.74

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

..(33)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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		265.63	194.18	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.64	1.34	
Total disposals and retirements, property, plant and equipment		1.64	1.34	
Total increase (decrease) in property, plant and equipment		263.99	192.84	
Property, plant and equipment at end of period	174.94	641.22	377.23	184.39

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

..(34)

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

Classes of property, plant and equipment [Axis]	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]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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				265.63
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	125.15	58.16		-125.15
Total Depreciation property plant and equipment	125.15	58.16		-125.15
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.39	0.12		1.25
Total disposals and retirements, property, plant and equipment	0.39	0.12		1.25
Total increase (decrease) in property, plant and equipment	124.76	58.04		139.23
Property, plant and equipment at end of period	192.25	67.49	9.45	448.97

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

..(35)

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

Classes of property, plant and equipment [Axis]	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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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		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	194.18		265.63	194.18
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-58.16			
Total Depreciation property plant and equipment	-58.16			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.22		1.64	1.34
Total disposals and retirements, property, plant and equipment	1.22		1.64	1.34
Total increase (decrease) in property, plant and equipment	134.8		263.99	192.84
Property, plant and equipment at end of period	309.74	174.94	641.22	377.23

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

..(36)

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

Classes of property, plant and equipment [Axis]	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]		
		31/03/2022	01/04/2023 to 31/03/2024	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	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		125.15	58.16	
Total Depreciation property plant and equipment		125.15	58.16	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.39	0.12	
Total disposals and retirements, property, plant and equipment		0.39	0.12	
Total increase (decrease) in property, plant and equipment		124.76	58.04	
Property, plant and equipment at end of period	184.39	192.25	67.49	9.45

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

..(37)

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	265.63	194.18		265.63
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-125.15	-58.16		
Total Depreciation property plant and equipment	-125.15	-58.16		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.25	1.22		1.64
Total disposals and retirements, property, plant and equipment	1.25	1.22		1.64
Total increase (decrease) in property, plant and equipment	139.23	134.8		263.99
Property, plant and equipment at end of period	448.97	309.74	174.94	641.22

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

..(38)

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

Classes of property, plant and equipment [Axis]	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]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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	194.18			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			125.15	58.16
Total Depreciation property plant and equipment			125.15	58.16
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.34		0.39	0.12
Total disposals and retirements, property, plant and equipment	1.34		0.39	0.12
Total increase (decrease) in property, plant and equipment	192.84		124.76	58.04
Property, plant and equipment at end of period	377.23	184.39	192.25	67.49

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

..(39)

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

Classes of property, plant and equipment [Axis]	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]
	31/03/2022
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]	
Property, plant and equipment at end of period	9.45

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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

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

..(2)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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]

..(3)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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]

..(4)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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]

..(5)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	3 years	3 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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]

..(7)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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]

..(8)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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
Useful lives or depreciation rates, property, plant and equipment	5 years	5 years
Whether property, plant and equipment are stated at revalued amount	No	No

[612100] Notes - Impairment of assets

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	Textual information (6) [See below]	Textual information (7) [See below]
Useful lives or depreciation rates, investment property, cost model	Textual information (8) [See below]	Textual information (9) [See below]

Textual information (6)

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 Company 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 Company 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. The Company has a policy under which assets are capitalized as of the invoice date or launch date of stores, whichever is later. Additionally, for leasehold improvements and electrical fittings, the capitalization date will be the launch date of stores. The Company has established a threshold for the recognition of low-value assets. Under this policy, assets with an acquisition cost of Indian rupees five thousand 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. Capital work in progress Amount paid towards the acquisition of property, plant and equipment outstanding as of each reporting date and the cost of property, plant and equipment not ready for intended use before such date are disclosed under capital work-in-progress. The capital work- in-progress is carried at cost, net of accumulated impairment loss, if any, comprising direct cost, related incidental expenses and attributable interest. No depreciation is charged on the capital work in progress until the asset is ready for the intended use. Depreciation Expense The Company depreciates property, plant and equipment and intangible assets 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. 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 The Company, 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 residual values, useful life and methods of depreciation of property, plant and equipment are reviewed at each financial year end. 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. 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 indefinite 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. Amortisation: Intangible assets are amortised on straight line basis as per following useful life: Category of assets Estimated useful life Intangible Assets 5 years 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 (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 Company 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 Company 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. The Company has a policy under which assets are capitalized as of the invoice date or launch date of stores, whichever is later. Additionally, for leasehold improvements and electrical fittings, the capitalization date will be the launch date of stores. The Company has established a threshold for the recognition of low-value assets. Under this policy, assets with an acquisition cost of Indian rupees five thousand 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. Capital work in progress Amount paid towards the acquisition of property, plant and equipment outstanding as of each reporting date and the cost of property, plant and equipment not ready for intended use before such date are disclosed under capital work-in-progress. The capital work- in-progress is carried at cost, net of accumulated impairment loss, if any, comprising direct cost, related incidental expenses and attributable interest. No depreciation is charged on the capital work in progress until the asset is ready for the intended use. Depreciation Expense The Company depreciates property, plant and equipment and intangible assets 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. 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 The Company, 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 residual values, useful life and methods of depreciation of property, plant and equipment are reviewed at each financial year end. 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. 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 indefinite 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. Amortisation: Intangible assets are amortised on straight line basis as per following useful life: Category of assets Estimated useful life Intangible Assets 5 years 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)

Useful lives or depreciation rates, investment property, cost model

a. 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 to Consolidated Financial Statements.

Textual information (9)

Useful lives or depreciation rates, investment property, cost model

a. 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 to Consolidated Financial Statements.

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

..(1)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 Millions 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]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 Millions of INR

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]	
	Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 Millions of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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	2,248.53	979.36		2,248.53
Amortisation other intangible assets	-722.58	-426.8		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	210.19	152.93		331.49
Total Disposals and retirements, Other intangible assets	210.19	152.93		331.49
Total increase (decrease) in Other intangible assets	1,315.76	399.63		1,917.04
Other intangible assets at end of period	3,222.66	1,906.9	1,507.27	4,318.69

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	979.36			
Amortisation other intangible assets			722.58	426.8
Disposals and retirements, other intangible assets [Abstract]				
Disposals	186.83		121.3	33.9
Total Disposals and retirements, Other intangible assets	186.83		121.3	33.9
Total increase (decrease) in Other intangible assets	792.53		601.28	392.9
Other intangible assets at end of period	2,401.65	1,609.12	1,096.03	494.75

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	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]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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		39.58	26.41	
Amortisation other intangible assets		-11.9	-0.56	
Total increase (decrease) in Other intangible assets		27.68	25.85	
Other intangible assets at end of period	101.85	53.53	25.85	0

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	39.58	26.41		
Amortisation other intangible assets				11.9
Total increase (decrease) in Other intangible assets	39.58	26.41		11.9
Other intangible assets at end of period	65.99	26.41	0	12.46

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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			39.58	26.41
Amortisation other intangible assets	0.56		-11.9	-0.56
Total increase (decrease) in Other intangible assets	0.56		27.68	25.85
Other intangible assets at end of period	0.56	0	53.53	25.85

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Intangible assets other than internally generated [Member]			
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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		39.58	26.41	
Total increase (decrease) in Other intangible assets		39.58	26.41	
Other intangible assets at end of period	0	65.99	26.41	0

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]			Other intangible assets [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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				2,208.95
Amortisation other intangible assets	11.9	0.56		-710.68
Disposals and retirements, other intangible assets [Abstract]				
Disposals				210.19
Total Disposals and retirements, Other intangible assets				210.19
Total increase (decrease) in Other intangible assets	11.9	0.56		1,288.08
Other intangible assets at end of period	12.46	0.56	0	3,169.13

Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	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	31/03/2022	01/04/2023 to 31/03/2024	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	952.95		2,208.95	952.95
Amortisation other intangible assets	-426.24			
Disposals and retirements, other intangible assets [Abstract]				
Disposals	152.93		331.49	186.83
Total Disposals and retirements, Other intangible assets	152.93		331.49	186.83
Total increase (decrease) in Other intangible assets	373.78		1,877.46	766.12
Other intangible assets at end of period	1,881.05	1,507.27	4,252.7	2,375.24

Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		31/03/2022	01/04/2023 to 31/03/2024	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]				
Amortisation other intangible assets		710.68	426.24	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		121.3	33.9	
Total Disposals and retirements, Other intangible assets		121.3	33.9	
Total increase (decrease) in Other intangible assets		589.38	392.34	
Other intangible assets at end of period	1,609.12	1,083.57	494.19	101.85

Disclosure of detailed information about other intangible assets [Table]

..(10)

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

Classes of other intangible assets [Axis]	Other intangible assets [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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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	2,208.95	952.95		2,208.95
Amortisation other intangible assets	-710.68	-426.24		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	210.19	152.93		331.49
Total Disposals and retirements, Other intangible assets	210.19	152.93		331.49
Total increase (decrease) in Other intangible assets	1,288.08	373.78		1,877.46
Other intangible assets at end of period	3,169.13	1,881.05	1,507.27	4,252.7

Disclosure of detailed information about other intangible assets [Table]

..(11)

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

Classes of other intangible assets [Axis]	Other intangible assets [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	31/03/2022	01/04/2023 to 31/03/2024	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	952.95			
Amortisation other intangible assets			710.68	426.24
Disposals and retirements, other intangible assets [Abstract]				
Disposals	186.83		121.3	33.9
Total Disposals and retirements, Other intangible assets	186.83		121.3	33.9
Total increase (decrease) in Other intangible assets	766.12		589.38	392.34
Other intangible assets at end of period	2,375.24	1,609.12	1,083.57	494.19

Disclosure of detailed information about other intangible assets [Table]

..(12)

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

Classes of other intangible assets [Axis]	Other intangible assets [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]		
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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		2,208.95	952.95	
Amortisation other intangible assets		-710.68	-426.24	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		210.19	152.93	
Total Disposals and retirements, Other intangible assets		210.19	152.93	
Total increase (decrease) in Other intangible assets		1,288.08	373.78	
Other intangible assets at end of period	101.85	3,169.13	1,881.05	1,507.27

Disclosure of detailed information about other intangible assets [Table]

..(13)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
	Internally generated and other than internally generated intangible assets [Member]			Accumulated amortization and impairment [Member]
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			01/04/2023 to 31/03/2024
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	2,208.95	952.95		
Amortisation other intangible assets				710.68
Disposals and retirements, other intangible assets [Abstract]				
Disposals	331.49	186.83		121.3
Total Disposals and retirements, Other intangible assets	331.49	186.83		121.3
Total increase (decrease) in Other intangible assets	1,877.46	766.12		589.38
Other intangible assets at end of period	4,252.7	2,375.24	1,609.12	1,083.57

Disclosure of detailed information about other intangible assets [Table]

..(14)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]				
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	31/03/2022	01/04/2023 to 31/03/2024	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		Right-of-Use (RoU) assets	Right-of-Use (RoU) assets
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			2,208.95	952.95
Amortisation other intangible assets	426.24		-710.68	-426.24
Disposals and retirements, other intangible assets [Abstract]				
Disposals	33.9		210.19	152.93
Total Disposals and retirements, Other intangible assets	33.9		210.19	152.93
Total increase (decrease) in Other intangible assets	392.34		1,288.08	373.78
Other intangible assets at end of period	494.19	101.85	3,169.13	1,881.05

Disclosure of detailed information about other intangible assets [Table]

..(15)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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	Right-of-Use (RoU) assets	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		2,208.95	952.95	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		331.49	186.83	
Total Disposals and retirements, Other intangible assets		331.49	186.83	
Total increase (decrease) in Other intangible assets		1,877.46	766.12	
Other intangible assets at end of period	1,507.27	4,252.7	2,375.24	1,609.12

Disclosure of detailed information about other intangible assets [Table]

..(16)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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	Right-of-Use (RoU) assets	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		710.68	426.24	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		121.3	33.9	
Total Disposals and retirements, Other intangible assets		121.3	33.9	
Total increase (decrease) in Other intangible assets		589.38	392.34	
Other intangible assets at end of period		1,083.57	494.19	101.85

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 Millions of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable

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

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	10,856.35	7,524.16	3,236.85	708.17
Financial assets, at fair value	10,856.35	7,524.16	3,236.85	708.17
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member		

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,236.85	708.17	7,619.5	6,815.99
Financial assets, at fair value	3,236.85	708.17	7,619.5	6,815.99
Description of other financial assets at amortised cost class			Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,982.85	177.34	3,982.85	177.34
Financial assets, at fair value	3,982.85	177.34	3,982.85	177.34
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Cash and cash equivalents	Cash and cash equivalents

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,941	6,130	2,941	6,130
Financial assets, at fair value	2,941	6,130	2,941	6,130
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Bank balances other than cash and cash equivalents	Bank balances other than cash and cash equivalents

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	695.65	508.65	695.65	508.65
Financial assets, at fair value	695.65	508.65	695.65	508.65
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other financial assets	Other financial assets

Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Other financial assets at fair value class [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	748.26	0	748.26
Financial assets, at fair value	0	748.26	0	748.26
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]

..(7)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
Categories of financial assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	748.26	0	748.26
Financial assets, at fair value	0	748.26	0	748.26
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(8)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	0	748.26
Financial assets, at fair value	0	748.26
Description of other financial assets at fair value class	NA	Investments in mutual funds

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	12,382.52	8,024.33	(A) 12,382.52	(B) 8,024.33
Financial liabilities, at fair value	12,382.52	8,024.33	12,382.52	8,024.33

Footnotes

(A) 1. Current and Non current debentures - 971.95 2. Current and Non current Term Loan - 404.33 3. Working capital loan current - 260 4. OCRPS - 0.03 5. Current and Non current Lease Liabilities - 3421.13 6. Trade and other payables - 5738.88 7. other Current and Non current financial liabilities - 1586.19

(B) 1. Current and Non current debentures - 1209.25 2. OCRPS - 0.03 3. Current and Non current Lease Liabilities - 2005.93 4. Trade and other payables - 3537.95 5. other Current and Non current financial liabilities - 1271.17

[400500] Notes - Current investments**Details of current investments [Table]**

..(1)

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

Classification of current investments [Axis]	1
	01/04/2022 to 31/03/2023
Current investments [Abstract]	
Disclosure of details of current investments [Abstract]	
Details of current investments [Line items]	
Type of current investments	Investments in mutual funds
Class of current investments	Current investments
Current investments	748.26
Number of shares of current investment made in body corporate	[shares] 0

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

	31/03/2024	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	748.26
Market value of quoted current investments	0	748.26
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-11,314.79	-10,823.02
Net cash flows from (used in) operating activities	-11,314.79	-10,823.02
Net cash flows from (used in) investing activities, continuing operations	3,230.61	-7,262.32
Net cash flows from (used in) investing activities	3,230.61	-7,262.32
Net cash flows from (used in) financing activities, continuing operations	11,889.69	16,430.59
Net cash flows from (used in) financing activities	11,889.69	16,430.59

[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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] 2,00,00,000	[shares] 2,00,00,000		[shares] 1,99,00,000
Value of shares authorised	200	200		199
Number of shares issued	[shares] 95,11,416	[shares] 84,28,314		[shares] 95,11,416
Value of shares issued	95.11416	84.28314		95.11416
Number of shares subscribed and fully paid	[shares] 95,11,416	[shares] 84,28,314		[shares] 95,11,416
Value of shares subscribed and fully paid	95.11416	84.28314		95.11416
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] 95,11,416	[shares] 84,28,314		[shares] 95,11,416
Total value of shares subscribed	95.11416	84.28314		95.11416
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 95,11,416	[shares] 84,28,314		[shares] 95,11,416
Value of shares called	95.11416	84.28314		95.11416
Value of shares paid-up	95.11416	84.28314		95.11416
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] 10,83,102	[shares] 57,80,000		[shares] 10,83,102
Total aggregate number of shares issued during period	[shares] 10,83,102	[shares] 57,80,000		[shares] 10,83,102
Total increase (decrease) in number of shares outstanding	[shares] 10,83,102	[shares] 57,80,000		[shares] 10,83,102
Number of shares outstanding at end of period	[shares] 95,11,416	[shares] 84,28,314	[shares] 26,48,314	[shares] 95,11,416
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	10.83102	57.8		10.83102
Total aggregate amount of increase in equity share capital during period	10.83102	57.8		10.83102
Total increase (decrease) in share capital	10.83102	57.8		10.83102
Equity share capital at end of period	95.11416	84.28314	26.48314	95.11416
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] 95,11,416	[shares] 84,28,313		[shares] 95,11,416
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 95,11,416	[shares] 84,28,313		[shares] 95,11,416
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
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Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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		Preference shares	Preference shares
Number of shares authorised	[shares] 1,99,00,000		[shares] 1,00,000	[shares] 1,00,000
Value of shares authorised	199		1	1
Number of shares issued	[shares] 84,28,314		[shares] 0	[shares] 0
Value of shares issued	84.28314		0	0
Number of shares subscribed and fully paid	[shares] 84,28,314		[shares] 0	[shares] 0
Value of shares subscribed and fully paid	84.28314		0	0
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] 0	[shares] 0
Total value of shares subscribed	84.28314		0	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 84,28,314		[shares] 0	[shares] 0
Value of shares called	84.28314		0	0
Value of shares paid-up	84.28314		0	0
Par value per share	[INR/shares] 10		[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[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			
Total aggregate number of shares issued during period	[shares] 57,80,000			
Total increase (decrease) in number of shares outstanding	[shares] 57,80,000		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 84,28,314	[shares] 26,48,314	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of rights issue during period	57.8			
Total aggregate amount of increase in equity share capital during period	57.8			
Total increase (decrease) in share capital	57.8		0	0
Equity share capital at end of period	84.28314	26.48314	0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 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			
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		Preference shares	Preference shares

Disclosure of classes of equity share capital [Table]

..(3)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]
	31/03/2022
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 0

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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] 95,11,416	[shares] 84,28,313	[shares] 95,11,416	[shares] 84,28,313
Percentage of shareholding in company	100.00%	99.99%	100.00%	99.99%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]	
	Name of shareholder [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Type of share	Preference shares	Preference 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	Preference shares	Preference shares

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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**Details of bonds or debentures [Table]**

..(1)

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

Details of bonds or debentures [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	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	12.50%	13.75%	13.75%	13.75%
Particulars of redemption or conversion	27 equal monthly instalments of Principal amount of 18.5 commencing from April 2024.	8 equal quarterly instalments of Principal amount of 31.25 commencing from October 2022, accordingly the same has been fully repaid on July 26, 2024.	8 equal quarterly instalments of Principal amount of 31.25 commencing from October 2022, accordingly the same has been fully repaid on July 26, 2024.	Textual information (10) [See below]
Nominal value per bond or debenture	[pure] 1,00,000	[pure] 1,00,000	[pure] 1,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 5,000	[pure] 2,500	[pure] 2,500	[pure] 750

Details of bonds or debentures [Table]

..(2)

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

Details of bonds or debentures [Axis]	3			4
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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%	13.75%	13.75%	13.75%
Particulars of redemption or conversion	Textual information (11) [See below]	25 equal monthly instalments of Principal amount of 20.00 commencing from November 2022, accordingly the same has been fully repaid on May 10, 2024.	25 equal monthly instalments of Principal amount of 20.00 commencing from November 2022, accordingly the same has been fully repaid on May 10, 2024.	25 equal monthly instalments of Principal amount of 20.00 commencing from November 2022, accordingly the same has been fully repaid on May 10, 2024.
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 1,00,000	[pure] 1,00,000	[pure] 1,00,000
Number of bonds or debentures	[pure] 750	[pure] 5,000	[pure] 5,000	[pure] 5,000

Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Borrowings [Member]			
	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	567.32	469.28	567.32	469.28
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Bonds/debentures [Member]		Debentures [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	274.87	469.25	274.87	469.25
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Non-convertible debentures others [Member]		Redeemable preference shares [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	274.87	469.25	0.03	0.03
Nature of security [Abstract]				
Nature of security	Non-Convertible Redeemable Debentures (NCDs)	Non convertible redeemable debentures	a. 0.01% Series A optionally convertible redeemable preference shares - 0.01 b.0.01% Series B optionally convertible redeemable preference shares - 0.02	a. 0.01% Series A optionally convertible redeemable preference shares b. 0.01% Series B optionally convertible redeemable preference shares

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	292.42	0	292.42	0

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured/Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	292.42	0	1,069	740

Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
	Borrowings [Member]		Bonds/debentures [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,069	740	697.08	740
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Classification of borrowings [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
	Debentures [Member]		Non-convertible debentures others [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	697.08	740	697.08	740
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Non-Convertible Redeemable Debentures (NCDs)	Non convertible redeemable debentures

Classification of borrowings [Table]

..(8)

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

Classification based on current non-current [Axis]	Current [Member]			
	Redeemable preference shares [Member]		Term loans [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2023 to 31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	260	0	111.92	0
Nature of security [Abstract]				
Nature of security	a. 0.01% Series A optionally convertible redeemable preference shares - 0.01 b.0.01% Series B optionally convertible redeemable preference shares - 0.02			

Classification of borrowings [Table]

..(9)

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

Classification based on current non-current [Axis]	Current [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	111.92	0	111.92	0

Textual information (10)

Particulars of redemption or conversion

(i) Series A Fund-II 30 equal monthly instalments of Principal payment of ₹ 18.33 commencing after the 6 months moratorium period, accordingly the same has been fully repaid on May 10, 2024. (ii) Series A Fund-III 30 equal monthly instalments of Principal payment of ₹ 12.91 commencing after the 6 months moratorium period, accordingly the same has been fully repaid on May 10, 2024.

Textual information (11)

Particulars of redemption or conversion

(i) Series A Fund-II 30 equal monthly instalments of Principal payment of ₹ 18.33 commencing after the 6 months moratorium period, accordingly the same has been fully repaid on May 10, 2024. (ii) Series A Fund-III 30 equal monthly instalments of Principal payment of ₹ 12.91 commencing after the 6 months moratorium period, accordingly the same has been fully repaid on May 10, 2024.

[612700] Notes - Income taxes

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of income tax [TextBlock]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	-12,486.4	-12,724.86
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	-12,486.4	-12,724.86

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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**Details of advances [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Advances [Member]			
Classification of advances [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	57.27	7.72	57.27	7.72
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 Millions of INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Capital advances [Member]		Advances [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Classification of assets based on security [Member]	
Classification of assets based on security [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	57.27	7.72	313.44	120.78
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 Millions of INR

Classification based on current non-current [Axis]	Current [Member]			
	Advances [Member]		Advances given suppliers [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	313.44	120.78	257.24	81.72
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 Millions of INR

Classification based on current non-current [Axis]	Current [Member]			
	Other Advances [Member]		Prepaid expenses [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	56.2	39.06	20.34	35.09
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]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]	
	Other advances, others [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	35.86	3.97
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	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
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	125.77	38.07	0.13	0.07
Provision other employee related liabilities			165.87	71.27
Total provisions for employee benefits	125.77	38.07	166	71.34
CSR expenditure provision	0	0	0	0
Total provisions	125.77	38.07	166	71.34

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Axis]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	3,236.85	708.17	3,236.85	708.17
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	3,236.85	708.17	3,236.85	708.17
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 Millions of INR

Other current financial assets others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	146.06	9.81	60.48	160
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Bank deposits with original maturity of more than twelve months*	Security deposits	Interest accrued but not due	Bank deposits with original maturity of more than twelve months
Other current financial assets others	146.06	9.81	60.48	160

Other current financial assets others [Table]

..(2)

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

Other current financial assets others [Axis]	3	4
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	83.2	2.7
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Interest accrued but not due	Other receivables
Other current financial assets others	83.2	2.7

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Stock-in-trade [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	1,265.47	1,577.33	1,195.43	1,470.52
Mode of valuation			Inventories are stated at the lower of cost or net realizable value	Inventories are stated at the lower of cost or net realizable value

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Other inventories [Member]		Other inventories, others [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	70.04	106.81	70.04	106.81
Mode of valuation	Refer to child member	Refer to child member	Inventories are stated at the lower of cost or net realizable value	Inventories are stated at the lower of cost or net realizable value
Nature of other inventories	Refer to child member	Refer to child member	Goods-in-transit and Packing material	Goods-in-transit and Packing material

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	2,035.45	1,691.21
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	2,035.45	1,691.21

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	114.86	114.21
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Non-current tax assets (net)	Non-current tax assets (net)
Other non-current assets, others	114.86	114.21

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	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	729.8	588.58	208.16	149.42
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease liabilities	Lease liabilities	Payable to employees	Payable to employees
Other current financial liabilities, others	729.8	588.58	208.16	149.42

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	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	1,178.92	435.11	25.78	510.61
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payable to related parties	Payable to related parties	Other financial liabilities	Other financial liabilities
Other current financial liabilities, others	1,178.92	435.11	25.78	510.61

Other current financial liabilities, others [Table]

..(3)

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

Other current financial liabilities, others [Axis]	5
	01/04/2022 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	116.03
Other current financial liabilities, others [Abstract]	
Other current financial liabilities, others [Line items]	
Description of other current financial liabilities, others	Payables to creditors for capital goods
Other current financial liabilities, others	116.03

Other non-current financial liabilities others [Table]

..(1)

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

Other non-current financial liabilities others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	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	2,691.34	1,417.35	11	60
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	Payable to employees	Franchisee deposits
Other non-current financial liabilities, others	2,691.34	1,417.35	11	60

Other non-current financial liabilities others [Table]

..(2)

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

Other non-current financial liabilities others [Axis]	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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	82.5	79.82
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Franchisee deposits	Mark to market derivative financial instrument
Other non-current financial liabilities, others	82.5	79.82

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	189.43	135.68	31.42	44.6
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Statutory and other liabilities	Statutory and other liabilities	Other Payables	Other Payables
Other current liabilities, others	189.43	135.68	31.42	44.6

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	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	409.94	221.16	79.17	0.04
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	Bank deposits with original maturity of more than twelve months	Bank deposits with original maturity of more than twelve months
Other non-current financial assets, others	409.94	221.16	79.17	0.04

Other non-current financial assets, others [Table]

..(2)

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

Classification of other non-current financial assets others [Axis]	3
	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	31.74
Other non-current financial assets, others [Abstract]	
Other non-current financial assets, others [Line items]	
Description other non-current financial assets, others	Other receivables
Other non-current financial assets, others	31.74

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

	31/03/2024	31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	489.11	252.94
Advances, non-current	57.27	7.72
Total other non-current assets	172.13	121.93
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other deposits with banks	3,940	132.8
Other balances with banks	42.85	44.54
Total balance with banks	3,982.85	177.34
Cash on hand	0	0
Total cash and cash equivalents	3,982.85	177.34
Bank balance other than cash and cash equivalents	2,941	6,130
Total cash and bank balances	6,923.85	6,307.34
Balances held with banks to extent held as margin money	1,200	20
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	1,200	20
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	206.54	255.71
Advances, current	313.44	120.78
Total other current assets	2,348.89	1,811.99
Total other non-current financial liabilities	2,864.66	1,477.35
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	2,142.66	1,799.75
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	220.85	180.28

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Other money for which company is contingently liable	(A) 27.1	(B) 92.93
Total contingent liabilities	27.1	92.93
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	146.55	26.16
Total commitments	146.55	26.16
Total contingent liabilities and commitments	173.65	119.09
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	6,429.85	6,460.9
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	1,213.63	459.7
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

Footnotes

(A) *The Company has reviewed all its pending litigation and proceedings and it does not expect the outcome of the proceedings to have a material effect on its financial statements. Accordingly the same has been disclosed as contingent liability.

(B) *The Company has reviewed all its pending litigation and proceedings and it does not expect the outcome of the proceedings to have a material effect on its financial statements. Accordingly the same has been disclosed as contingent liability.

[611800] Notes - Revenue

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

	01/04/2023 to 31/03/2024
Disclosure of revenue [TextBlock]	Textual information (12) [See below]

Textual information (12)

Disclosure of revenue [Text Block]

Revenue from contracts with customers

Revenue from contracts with customers 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 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 is recognised upon transfer of control of promised products to customer in an amount that reflects the consideration which the Company expects to receive in exchange for products. Revenue from the sale of products is recognised when products are delivered to customer.

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 at a point in time when the products are delivered to the end customers.

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.

Income from advertisement services

Revenue from advertising services is recognized over time during the contractual service period when the services have been performed and rendered.

Income from intellectual property services

Revenue from intellectual property services is recognized over time as per the contractual service period when the services have been performed and rendered.

Contract Balances

Contract assets

A contract asset is initially recognised for revenue earned from rendering services because the receipt of consideration is conditional on successful completion of rendering the services. Upon completion of the rendering of the services and acceptance by the customer, the amount is recognised as contract assets is reclassified to trade receivables.

Contract assets are subject to impairment assessment. Refer to accounting policies on impairment of financial assets in section t) Financial instruments – initial recognition and subsequent measurement.

Trade receivables

A receivable is recognised if an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in section (t) Financial instruments – initial recognition and subsequent measurement.

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before the Group transfers the related goods or services. Contract liabilities are recognised as revenue when the Group performs under the contract (i.e., transfers control of the related goods or services to the customer).

[612400] Notes - Service concession arrangements

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 Millions of INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	-125.9	-38.14
Net surplus (deficit) in plan	125.9	38.14
Actuarial assumption of discount rates	72.50%	73.00%

Disclosure of net defined benefit liability (assets) [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Net defined benefit liability (assets) [Member]			Present value of defined benefit obligation [Member]
Net defined benefit liability (assets) [Axis]	1			1
Defined benefit plans categories [Axis]	1			1
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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 plan
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	45.35	36.99		45.35
Interest expense (income), net defined benefit liability (assets)	2.77	0.31		2.77
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	-39.64	4.32		-39.64
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-39.64	4.32		-39.64
Total increase (decrease) in net defined benefit liability (assets)	87.76	32.98		87.76
Net defined benefit liability (assets) at end of period	125.9	38.14	5.16	125.9

Disclosure of net defined benefit liability (assets) [Table]

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	Gratuity plan	
Changes in net defined benefit liability (assets) [Abstract]		
Current service cost, net defined benefit liability (assets)	36.99	
Interest expense (income), net defined benefit liability (assets)	0.31	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]		
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	4.32	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	4.32	
Total increase (decrease) in net defined benefit liability (assets)	32.98	
Net defined benefit liability (assets) at end of period	38.14	5.16

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of employee benefits [TextBlock]		
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

[612800] Notes - Borrowing costs

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[612200] Notes - Leases**Disclosure of finance lease and operating lease by lessee [Table]**

..(1)

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
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	1,119.87	650.95	3,081.12	2,016.24

Disclosure of finance lease and operating lease by lessee [Table]

..(2)

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

Maturity [Axis]	Later than five years [Member]	
	31/03/2024	31/03/2023
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	66.47	70.49

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 Millions of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 functional currency	INR	INR
Description of presentation currency	INR	

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	39,729.6	18,043.52
Revenue from sale of services	4,815.56	2,213.44
Total revenue from operations other than finance company	44,545.16	20,256.96
Total revenue from operations	44,545.16	20,256.96
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	281.33	510.12
Total interest income on current investments	281.33	510.12
Total interest income	281.33	510.12
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	159.24	8.93
Total other non-operating income	159.24	8.93
Total other income	440.57	519.05
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense borrowings	178.45	172.66
Interest lease financing	366.71	241.62
Total interest expense	545.16	414.28
Other borrowing costs	23.44	16.33
Total finance costs	568.6	430.61
Employee benefit expense [Abstract]		
Salaries and wages	3,228.65	2,100.23
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	81.13	42.27
Total contribution to provident and other funds	81.13	42.27
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	737.55	309.97
Total employee share based payment	737.55	309.97
Gratuity	48.12	37.3
Staff welfare expense	167.14	144.7
Total employee benefit expense	4,262.59	2,634.47
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	487.22	249.08
Amortisation expense	722.58	426.8
Total depreciation, depletion and amortisation expense	1,209.8	675.88
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	139.37	94.37
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	12.61	29.99
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	175.86	341.54
Total rates and taxes excluding taxes on income	175.86	341.54
Subscriptions membership fees	1.95	2.32
Electricity expenses	337.85	192.44
Information technology expenses	(A) 1,164.87	(B) 701.51

Travelling conveyance	56.8	13.39
Legal professional charges	334.65	239.16
Directors sitting fees	0	0
Advertising promotional expenses	3,035.49	2,158.21
Cost warehousing	4,926.51	3,447.86
Impairment loss on financial assets [Abstract]		
Impairment loss on financial assets other	79.82	0
Total impairment loss on financial assets	79.82	0
Impairment loss on non financial assets [Abstract]		
Impairment loss on property plant and equipment	0.17	0.21
Total impairment loss on non-financial assets	0.17	0.21
Net provisions charged [Abstract]		
Other provisions created	26.44	73.82
Total net provisions charged	26.44	73.82
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	6.8	1.6
Payment for taxation matters	0	0.3
Payment for other services	0	0.44
Total payments to auditor	6.8	2.34
CSR expenditure	0	0
Miscellaneous expenses	(C) 6,321.8	(D) 3,828.79
Total other expenses	16,620.99	11,125.95

Footnotes

(A) 1. Software expenses - 1146.30 2. IT and Internet expenses - 18.57

(B) 1. Software expenses - 687.24 2. IT and Internet expenses - 14.28

(C) 1. Delivery and handling expense - 5803.01 2. Repairs and maintenance - others - 68.65 3. Store and Franchisee Expenses - 417.54 4. Office expenses - 20.61 5. Unrealized foreign exchange loss - 0.79 6. Miscellaneous expenses - 11.20

(D) 1. Delivery and handling expense - 3668.99 2. Repairs and maintenance - others - 38.39 3. Store and Franchisee Expenses - 60.93 4. Assets write off - 28.75 5. Office expenses - 21.04 5. Unrealized foreign exchange loss - 0.05 6. Miscellaneous expenses - 10.63

[613200] Notes - Cash flow statement

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	3,982.85	177.34	1,832.09
Cash and cash equivalents	3,982.85	177.34	
Income taxes paid (refund), classified as operating activities	-4.87	108.38	
Total income taxes paid (refund)	-4.87	108.38	

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of stock-in-trade	311.86	-896.3
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	311.86	-896.3
Domestic sale traded goods	39,729.6	18,043.52
Total domestic turnover goods, gross	39,729.6	18,043.52
Total revenue from sale of products	39,729.6	18,043.52
Domestic revenue services	4,815.56	2,213.44
Total revenue from sale of services	4,815.56	2,213.44
Gross value of transaction with related parties	13,316.97	16,308.83
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement**Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]	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]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Nature of liabilities	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

Disclosure of fair value measurement of assets [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of assets [Axis]	Classes of assets [Member]			Classes of assets [Member]
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	748.26	0	0
Nature of other assets		Refer to child member		
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-748.26	748.26		-748.26
Total increase (decrease) in fair value measurement, assets	-748.26	748.26		-748.26
Assets at end of period	0	748.26	0	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
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Nature of other assets		Refer to child member		

Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Classes of assets [Axis]		Other assets [Member]	
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	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	748.26	0	0	748.26
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
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	748.26		-748.26	748.26
Total increase (decrease) in fair value measurement, assets	748.26		-748.26	748.26
Assets at end of period	748.26	0	0	748.26
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Nature of other assets	Refer to child member			Refer to child member

Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
	Other assets [Member]	Other assets 1 [Member]		
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
		31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	0	748.26	0
Nature of other assets			Refer to child member	
Description of valuation techniques used in fair value measurement, assets		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		-748.26	748.26	
Total increase (decrease) in fair value measurement, assets		-748.26	748.26	
Assets at end of period	0	0	748.26	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	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Nature of other assets			Refer to child member	

Disclosure of fair value measurement of assets [Table]

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]		
Classes of assets [Axis]	Other assets 1 [Member]		
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of fair value measurement of assets [Abstract]			
Disclosure of fair value measurement of assets [Line items]			
Assets	0	748.26	0
Nature of other assets		Investment in mutual funds	
Description of valuation techniques used in fair value measurement, assets	NA	Textual information (13) [See below]	
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	-748.26	748.26	
Total increase (decrease) in fair value measurement, assets	-748.26	748.26	
Assets at end of period	0	748.26	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Measured at fair value through profit and loss	Measured at fair value through profit and loss	
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		Investment in mutual funds	

Disclosure of fair value measurement of liabilities [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]			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]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
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
Liabilities	79.85	0.02	0.02	79.85
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	-79.83	0		-79.83
Total increase (decrease) in fair value measurement, liabilities	79.83	0		79.83
Liabilities at end of period	79.85	0.02	0.02	79.85
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

Disclosure of fair value measurement of liabilities [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	1			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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			preference shares	
Liabilities	0.02	0.02	79.85	0.02
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member		Textual information (14) [See below]	Textual information (15) [See below]
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	0		-79.83	0
Total increase (decrease) in fair value measurement, liabilities	0		79.83	0
Liabilities at end of period	0.02	0.02	79.85	0.02
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		Measured at fair value through profit and loss	Measured at fair value through profit and loss
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		Not applicable	Not applicable
Nature of liabilities			preference shares	

Disclosure of fair value measurement of liabilities [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]
Classes of liabilities [Axis]	1
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]
	31/03/2022
Disclosure of fair value measurement of liabilities [Abstract]	
Disclosure of fair value measurement of liabilities [Line items]	
Liabilities	0.02
Reconciliation of changes in fair value measurement, liabilities [Abstract]	
Liabilities at end of period	0.02

Disclosure of significant unobservable inputs used in fair value measurement of assets [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]	Recurring fair value measurement [Member]		
Classes of assets [Axis]	Classes of assets [Member]	Classes of assets [Member]	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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

Textual information (13)**Description of valuation techniques used in fair value measurement, assets**

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 Company'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.

Textual information (14)**Description of valuation techniques used in fair value measurement, liabilities**

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 Company'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.

Textual information (15)

Description of valuation techniques used in fair value measurement, liabilities

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 Company'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.

[613300] Notes - Operating segments

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities**Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	KIRANAKART WHOLESALE PRIVATE LIMITED	KIRANAKART WHOLESALE PRIVATE LIMITED
Principal place of business of subsidiary	224 1st Floor Vohra Sadan Shere-E-Punjab CHS Ltd Mahakali Caves RD Andheri East, Mumbai City, Mumbai, Maharashtra, India, 400093	224 1st Floor Vohra Sadan Shere-E-Punjab CHS Ltd Mahakali Caves RD Andheri East, Mumbai City, Mumbai, Maharashtra, India, 400093
Country of incorporation or residence of subsidiary	INDIA	INDIA
Permanent account number of subsidiary company	AAJCK4861F	AAJCK4861F
CIN of subsidiary company	U51909MH2022PTC381370	U51909MH2022PTC381370
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	Yes
SRN of filing of balance sheet by subsidiary		F71897516
Reason if no filing has been made by subsidiary	Company is in the process to file the same	
Whether financial year of subsidiary different from financial year of holding company	No	No
Financial year of subsidiary [Abstract]		
Start date of accounting period of subsidiary	01/04/2023	26/04/2022
End date of accounting period of subsidiary	31/03/2024	31/03/2023
Percentage of shareholding in subsidiary	100.00%	99.99%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	INR	INR
Exchange rate as applicable for subsidiary	INR	INR
Share capital of subsidiary	1	1
Reserves and surplus of subsidiary	-46.84	-6.5
Total assets of subsidiary	334.59	0.13
Total liabilities of subsidiary	380.43	5.63
Investment of subsidiary	0	0
Turnover of subsidiary	3,223.34	0
Profit before tax of subsidiary	-40.52	-6.5
Provision for tax of subsidiary	0	0
Profit after tax of subsidiary	-40.52	-6.5
Proposed dividend of subsidiary	0	0
Name of subsidiary	KIRANAKART WHOLESALE PRIVATE LIMITED	KIRANAKART WHOLESALE PRIVATE LIMITED
Principal place of business of subsidiary	224 1st Floor Vohra Sadan Shere-E-Punjab CHS Ltd Mahakali Caves RD Andheri East, Mumbai City, Mumbai, Maharashtra, India, 400093	224 1st Floor Vohra Sadan Shere-E-Punjab CHS Ltd Mahakali Caves RD Andheri East, Mumbai City, Mumbai, Maharashtra, India, 400093
Country of incorporation or residence of subsidiary	INDIA	INDIA
Permanent account number of subsidiary company	AAJCK4861F	AAJCK4861F
CIN of subsidiary company	U51909MH2022PTC381370	U51909MH2022PTC381370

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 1	[pure] 1
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 subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1
	01/04/2023 to 31/03/2024
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	KIRANAKART WHOLESALE PRIVATE LIMITED
Principal place of business of subsidiary consolidated	224 1st Floor Vohra S a d a n Shere-E-Punjab CHS Ltd Mahakali Caves RD Andheri East, Mumbai City, M u m b a i, Maharashtra, India, 400093
Country of incorporation or residence of subsidiary consolidated	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2024
Description of reason why using different reporting date or period for subsidiary consolidated	Not Applicable
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%

Disclosure of details of entities consolidated [Table]

..(1)

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

Entities consolidated [Axis]	1
	01/04/2023 to 31/03/2024
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	0
Net assets of entity as percentage of consolidated net assets	0.00%
Amount of share in profit or loss of entity consolidated	0
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%
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 Millions of INR

	01/04/2023 to 31/03/2024
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements**Disclosure of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	KIRANAKART WHOLESALE PRIVATE LIMITED	KIRANAKART WHOLESALE PRIVATE LIMITED
CIN of subsidiary company	U51909MH2022PTC381370	U51909MH2022PTC381370
Permanent account number of subsidiary company	AAJCK4861F	AAJCK4861F
Principal place of business of subsidiary	224 1st Floor Vohra Sadan Shere-E-Punjab CHS Ltd Mahakali Caves RD Andheri East, Mumbai City, Mumbai, Maharashtra, India, 400093	224 1st Floor Vohra Sadan Shere-E-Punjab CHS Ltd Mahakali Caves RD Andheri East, Mumbai City, Mumbai, Maharashtra, India, 400093
Country of incorporation or residence of subsidiary	INDIA	INDIA

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Parent [Member]		Entities with joint control or significant influence over entity [Member]	
	1		6	
Related party [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	1. Issue of equity shares (including securities premium) 2. Guarantee Commission 3. Share based payment cross charge 4. Payables	1. Issue of equity shares (including securities premium) 2. Guarantee Commission 3. Reimbursements (Net) 4. Share based payment cross charge 5. Payables	1. Services received	1. Services received
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	(A) 743.8	(B) 355.17	2.78	6.07
Other related party transactions contribution received	12,494.99	15,895	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1,178.92	435.11	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) 1. Guarantee Commission - 6.25 2. Share based payment cross charge - 737.55

(B) 1. Guarantee Commission - 17.50 2. Reimbursements (Net) - 27.70 3. Share based payment cross charge - 309.97

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	2		3	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	KAIVALYA VOHRA	KAIVALYA VOHRA	AADIT PALICHA	AADIT PALICHA
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BVAPV3766N	BVAPV3766N	FZYPP5805A	FZYPP5805A
Description of nature of transactions with related party	1. Remuneration Payables	1. Remuneration Payables	1. Remuneration Payables	1. Remuneration Payables
Description of nature of related party relationship	Director	Director	Director of Holding Company	Director of Holding Company
Related party transactions [Abstract]				
Other related party transactions expense	(A) 15	(B) 15	(C) 15	(D) 15
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	19.46	14.62	15.26	9.84
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) The provisions made for gratuity and leave benefits are not included, as they are determined on an actuarial basis for the Company as a whole.

(B) The provisions made for gratuity and leave benefits are not included, as they are determined on an actuarial basis for the Company as a whole.

(C) The provisions made for gratuity and leave benefits are not included, as they are determined on an actuarial basis for the Company as a whole.

(D) The provisions made for gratuity and leave benefits are not included, as they are determined on an actuarial basis for the Company as a whole.

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	4		5	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	NIKHIL KUMAR MITTAL	NIKHIL KUMAR MITTAL	VINAY DHANANI	VINAY DHANANI
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	CFZPM2651H	CFZPM2651H	APIPD5957N	APIPD5957N
Description of nature of transactions with related party	1. Remuneration	1. Remuneration	1. Remuneration	NA
Description of nature of related party relationship	Director	Director	Director of subsidiary Company	Director of subsidiary Company
Related party transactions [Abstract]				
Other related party transactions expense	(A) 19.28	(B) 22.47	(C) 25.84	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) The provisions made for gratuity and leave benefits are not included, as they are determined on an actuarial basis for the Company as a whole. The remuneration to the key managerial personnel does not includes values of ESOPs issued by the Holding Company.

(B) The provisions made for gratuity and leave benefits are not included, as they are determined on an actuarial basis for the Company as a whole. The remuneration to the key managerial personnel does not includes values of ESOPs issued by the Holding Company.

(C) The provisions made for gratuity and leave benefits are not included, as they are determined on an actuarial basis for the Company as a whole. The remuneration to the key managerial personnel does not includes values of ESOPs issued by the Holding Company.

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Other related parties [Member]	
Related party [Axis]	7	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	Jaideep Vohra	Jaideep Vohra
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	ADCPV5649K	ADCPV5649K
Description of nature of transactions with related party	1. Services received	1. Services received 2. payables
Description of nature of related party relationship	Relative of Director	Relative of Director
Related party transactions [Abstract]		
Other related party transactions expense	0.27	0.12
Other related party transactions contribution received	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	0.12
Amounts receivable related party transactions	0	0
Outstanding commitments made by entity, related party transactions	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 Millions of INR

Classes of contingent liabilities [Axis]	Legal proceedings contingent liability [Member]		Other contingent liabilities [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Pending Litigations	Pending Litigations	Refer to child member	Refer to child member
Estimated financial effect of contingent liabilities	27.1	92.93	146.55	26.16

Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities, others [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Capital Commitments	Capital Commitments
Estimated financial effect of contingent liabilities	146.55	26.16

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	(i) Capital Commitments. Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	(i) 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 Millions of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements**Disclosure of terms and conditions of share-based payment arrangement [Table]**

..(1)

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

Types of share-based payment arrangements [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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 Company 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 Company by Kiranakart Pte. Limited, Singapore (the Holding Company) in the form of employee share option plan.

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
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] 1,09,324	[pure] 37,713	
Number of share options forfeited in share-based payment arrangement	[pure] -22,033	[pure] -5,781	
Total changes of number of share options outstanding in share based payment arrangement	[pure] 87,291	[pure] 31,932	
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 2,34,372	[pure] 1,47,081	[pure] 1,15,149

[613000] Notes - Earnings per share

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -1,416.49	[INR/shares] -1,695.21
Total basic earnings (loss) per share	[INR/shares] -1,416.49	[INR/shares] -1,695.21
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -1,416.49	[INR/shares] -1,695.21
Total diluted earnings (loss) per share	[INR/shares] -1,416.49	[INR/shares] -1,695.21
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

[610900] Notes - First time adoption

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No